



DENTISTS AND DENTAL LABORATORIES

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of the City of Fort Collins Sales and Use Tax Code, as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be used in any case of law. Please refer to the City of Fort Collins Sales Tax Ordinance for any references to your particular business operation for the official laws imposed by the City.

DENTISTS

Prosthetic Devices (non-taxable)

A dental prosthetic device custom made for a specific individual is exempt from sales and use tax. Examples of exempt items include, but are not limited to:

gold, platinum, and silver for fillings	alloy, composite & other filling material
temporary cavity filling material	cement & other bonding materials
mercury (mixed with silver to become filler)	cavity liners
teeth, crowns, orthodontics, and dentures	crown forms (temporary tooth replacement)

Taxable Supplies and Materials

The exemption does not apply to dentist's tools, equipment, materials, and supplies. Examples of taxable items include, but are not limited to:

anesthetics and gases	x-ray film, mounts & related products
needles	cotton pellets, rolls, and gauze sponges
paper goods, napkins, bibs, and towels	sutures
impression materials and disposable impression trays	fluoride paste, solutions, and gel
dental instruments and equipment	tooth polishing cups and brushes
orthodontic supplies	

Drugs

Drugs such as Novocain and nitrous oxide purchased by a dental practice in bulk form and administered in individual doses to patients are taxable as they are not prescribed for the direct personal use of a specific individual patient but are consumed by the dentist in providing treatment.

DENTAL LABORATORIES

Non-Taxable Items

A purchase made by a dental laboratory, which becomes a constituent part of a prosthetic device to be resold to a dentist, is exempt from sales and use tax.

Taxable Items

Purchases of supplies and materials that do not become constituent parts of a prosthetic device are taxable.

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71	Definitions.
Section 25-73	Imposition of Sales Tax.
Section 25-73 (c) (9)	Exemptions.
Section 25-74	Imposition of Use Tax.
Section 25-74 (b) (13)	Exemptions.

February 27, 2002
January 25, 2007 (revised)