

SECTION .2700 - DENTISTS: DENTAL LABORATORIES AND DENTAL SUPPLY HOUSES

17 NCAC 07B .2701 SALES TO DENTISTS AND ORTHODONTISTS

(a) Dentists and orthodontists are the consumers of items, as the term item is defined in G.S. 105-164.3, that they use in rendering professional services. Retail sales to dentists and orthodontists of dental supplies, equipment, furnishings, and other tangible personal property that does not become part of a dental prostheses, are subject to sales and use tax, pursuant to G.S. 105-164.4. Retail sales to dentists and orthodontists of durable medical equipment for use in rendering professional services are subject to sales and use tax, pursuant to G.S. 105-164.4, when the durable medical equipment is not sold pursuant to a prescription.

(b) Pursuant to G.S. 105-164.13(12), sales to dentists and orthodontists of prosthetic devices for human use are exempt from sales and use tax. The term prosthetic device includes the following items when purchased to become a component part of a prosthetic device worn on or in the body: headgear, bows, neck straps, wires, bands, brackets, rubber bands, jackscrews, bonding agents used to attach the prosthetic device to teeth, and other similar tangible person property. A prosthetic device also includes a dental prosthesis. A dental prosthesis includes an artificial replacement of one or more teeth and bridges, crowns, and dentures.

(c) Pursuant to G.S. 105-164.13(13), sales to dentists and orthodontists of drugs required by federal law to be dispensed only on prescription are exempt from sales and use tax.

History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
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