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VVMA Position Statement

Sales and Use Taxation on Veterinary Services

Adopted by the VVMA Executive Board March 6, 2011

The Vermont Veterinary Medical Association (VVMA) opposes the extension of state and local sales tax to veterinary services.

Veterinarians are on the front lines of public health, protecting families from zoonotic diseases (illnesses that spread from animals to people) from their pets as well as protecting our food supply animals. Adding this additional cost to the veterinary medical care people need for their pets can cause more animals to go undiagnosed and untreated. Veterinary medical care should not be taxed differently than human medical care (veterinarians are health care professionals and subject to many of the same laws and regulations as other health care providers).

From the AVMA (reaffirmed in 2011):

Government Fees and Taxes on Veterinary Products and Services

Economic factors are a major reason animals are not given optimal medical care. Government fees and taxes on veterinary products and services result in additional costs to treat animals and can lead to decreased; 1) availability of important veterinary medical products; 2) crucial purchases and/or use of these products by owners; and 3) essential animal health care needs/services. Animal health and human health have been shown to be strongly associated. Any cost initiatives that negatively impact animal health care can also have an adverse effect on human health and potentially increase the risk of zoonotic disease outbreaks. The AVMA believes government entities should strongly consider the possible negative effects on human health, animal health and animal welfare that may result from any proposed fees or taxes on veterinary products or services.