

City of Colorado Springs

# Tax Guide

## Dentists and Dental Laboratories

Dentists purchase a variety of taxable and nontaxable items for use in the dental practice. As a general rule, if an item goes out the door attached to the patient, or if the item is a prescription medication, it is exempt from city sales or use tax.

### Non Taxable Items

All sales of prosthetic devices, orthopedic appliances, or therapeutic devices that are furnished as part of the professional services provided to the patient by a licensed practitioner are exempt from city sales or use tax. Examples of such items include dentures, crowns, bridges, inlays, pins and posts, orthodontic appliances, retainers, and other similar items.

Prescription drugs and anesthetics, including oxygen and nitrous oxide, purchased by a dental practice and administered in individual doses to patients in connection with the rendering of services, are exempt.

All purchases of medical supplies, including drugs or materials when furnished by a dentist as part of professional services provided to a patient, are exempt. Examples of nontaxable medical supplies include sutures, amalgam and other filling materials, resins, cements, bandages, fluoride, cavity liners, denture repair material, and medicaments.

### Taxable Items

The purchase or lease of any tangible personal property that is not specifically exempt is taxable to the dentist. If the dentist has paid no city sales tax to the vendor on the purchase of taxable items, city use tax is due from the dentist. Examples of purchases that are taxable to the dentist include office equipment and supplies, dental equipment and instruments, and dental supplies.

Dental supplies may include items such as cotton pellets, film, repair parts, latex gloves, bibs, syringes, impression material, floss, toothbrushes, toothpaste, cups, mouthwash, whitening kits, or any other consumable items.

### CS CODE SECTION

2.7.104 Words and Phrases:  
Drugs Dispensed in Accord with a Prescription

Medical Supplies  
Orthopedic Device  
Prosthetic Devices  
Therapeutic Device  
Use

2.7.429

### Related Tax Guides

Medical Exemptions  
Use Tax  
Drugs

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*This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code.*

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Question? email us at:  
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## Dental Laboratories

Laboratories that manufacture prosthetic dental appliances, including dentists who do their own lab work, may purchase tax-free any materials which become a physical component part of the final appliances they manufacture for the consumer. Any materials and supplies used in the manufacturing process that do not become a component part of the final prosthetic dental appliance, such as crown forms, polishing instruments, etc. are taxable to the laboratory.