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## Tax Compliance Guide

### Medical/Dental Service Providers Topic 311

(10/2006)

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Medical and dental procedures are generally considered professional services. Therefore, professional fees collected by medical and dental practitioners are not subject to Westminster sales tax. If however the practitioner also sells tangible personal property in addition to patient services, such sales are subject to Westminster sales tax which the practitioner must collect and remit to the City. Examples include but are not limited to: vitamins and nutritional supplements, books, magazines or other publications, therapeutic devices, toothbrushes or other dental hygiene products, and other similar items. Prescription drugs, prosthetic devices, or other items covered under the medical exemptions are exempt from Westminster sales tax.

The *Westminster Municipal Code* also imposes a use tax upon the privilege of using, storing, distributing, or otherwise consuming tangible personal property or taxable services in the City to the extent a sufficient, legally-imposed sales or use tax was not paid at the time of purchase. This includes property purchased, leased, or rented. Use tax is reported in detail on Schedule B and in summary on line 8 of the periodic City sales/use tax return. Common examples of property subject to use tax in the medical/dental industry include, but are not limited to:

- ❖ Disposable supplies such as rubber gloves, tongue depressors, cotton balls, cotton swabs, syringes, floss, mouthwash, fluoride trays, napkins, towels, cups, disposable instruments, and other similar items.
- ❖ Tools, instruments, furniture, removable fixtures, and equipment
- ❖ Impression material
- ❖ Temporary solutions, germicides, and sterilization solutions
- ❖ Fillings, restorative materials, braces & orthodontic devices
- ❖ Novocain and nitrous oxide
- ❖ Office supplies, cleaning supplies, uniforms, and office equipment
- ❖ Publications, journals, newsletter, and video tapes
- ❖ Complimentary items such as toothbrushes, toothpaste, floss, samples, and toys.

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### Examples

1. A dentist purchases from a dental supply company Novocain, rubber gloves, fluoride trays, amalgam and germicide. The supply company is located outside the City and does not collect Westminster sales tax. The dentist must remit Westminster use tax on these items.

2. As part of a Westminster practice, a doctor sells vitamins and nutritional supplements, wraps and braces, crutches, and other therapeutic devices. The doctor must separately state these items from charges for professional services and collect and remit Westminster sales tax from patients.

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### Related Topics

Medical Exemptions

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### Citations

*Westminster Municipal Code*

§ 4-2-2. Definitions

§ 4-2-3. Rate; Imposition and Collection; Distribution

§ 4-2-6. Exemptions from Sales Tax

§ 4-2-7. Exemptions from Use Tax

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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### Contact Us

For additional assistance, please contact us:

City of Westminster  
Sales Tax Division  
4800 West 92<sup>nd</sup> Avenue  
Westminster, CO 80031

**Phone:** (303) 658-2065

**Fax:** (303) 706-3923

Administrative offices are open Monday through Thursday from 7:00a.m. to 6:00p.m. (closed Friday).

**E-mail address:** [salestax@cityofwestminster.us](mailto:salestax@cityofwestminster.us)

**Website:** <http://www.cityofwestminster.us>

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