

Pharmacy Sales: Is this sale subject to sales tax?

YES

Sales of durable medical equipment (DME) whether prescribed or not.

Sales of over-the-counter medications not prescribed by physicians.

Sales of dietary supplements sold without a prescription.

Sales of pharmaceuticals prescribed by veterinarians for pets.

Sales of animal pharmaceuticals (not including pet medications) that have not been approved by the United States Department of Agriculture or the Food and Drug Administration. See [Special Notice](#).

NO

Sales of pharmaceuticals prescribed by physicians for human use.

Sales of over-the-counter medications prescribed by physicians for human use.

Sales of dietary supplements prescribed by a physician for human use.

Sales of ostomic items.

Sales of animal pharmaceuticals (not including pet medications) that have been approved by the United States Department of Agriculture or the Food and Drug Administration. See [Special Notice](#).



For more information, visit our website at dor.wa.gov