## 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 ostomy 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](#).

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