

**This Revenue Notice was revoked and replaced on July 27, 2015
by Revenue Notice # 15-02.**

DEPARTMENT OF REVENUE

Revenue Notice # 98-26: Sales and Use Tax - Kennel Services and Pet Grooming

This revenue notice revokes and supersedes Revenue Notice # 92-04, which was published on February 3, 1992.

Kennel Services

Minnesota Statutes, § 297A.01, subdivision 3(i)(viii), imposes sales and use taxes on fees for lodging, board and care services for animals in kennels and other similar arrangements. Veterinary and horse boarding services are not taxable. The following charges are taxable:

- Charges for caring for an animal at a care provider's home;
- Charges for caring for an animal at the animal owner's home;
- Charges for:
 - walking
 - exercising
 - providing entertainment for animals, and
 - administering drugs or medicines to animals (other than by a licensed veterinarian);
- Placement fees for matching a care provider with an animal for boarding or care;
- Transportation charges for animals in conjunction with providing any taxable services;
- Impound services for animal control; and
- Dog dropping removal services.

The following charges **are not** subject to sales tax:

- Boarding services provided by a person licensed to practice veterinary medicine if the services are provided in conjunction with veterinary procedures, or observation for veterinary reasons. Veterinarians must still follow Minnesota Rules, part 8130.8700 for paying tax on purchases and collecting sales tax on sales;
- Training services (if separately stated from other fees) such as:
 - obedience
 - tracking
 - protection;
- Separately stated transportation services to pick up or deliver animals to a veterinarian or for other nontaxable reasons; and

- Care provided by persons who are not in the business of providing animal care services.


Pet Grooming

Pet grooming services are subject to sales tax under Minnesota Statutes, § 297A.01, subdivision 3(i)(v). The definition of pets, as it applies to grooming services includes: dogs, cats and other animals that are tame and are kept for affection and pleasure rather than for utility or profit. Guide, hearing, service and seizure dogs for disabled persons, and all horses are not considered pets for purposes of this tax.

Shampooing, clipping, currying, trimming, nail cutting and other grooming services are taxable.

Grooming done for veterinary care purposes is not taxable.

Dated: 14 December 1998



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