

## **103 KAR 26:030. Optometrists, oculists and opticians.**

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS Chapter 13A

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation defines and clarifies the sales and use tax law as it applies to transactions involving optometrists, oculists and opticians.

Section 1. Oculists and optometrists are the consumers of the ophthalmic materials including eyeglasses, frames and lens used or furnished to their patients in the performance of their professional services. The tax accordingly applies to the sale of the tangible personal property to them.

Section 2. Where optometrists fill prescriptions written by others, the optometrist is the retailer and the tax applies to the entire charge made for the glasses furnished in filling the prescription.

Section 3. Opticians are engaged in the business of selling tangible personal property and the tax applies to the entire charge made by a dispensing optician for glasses and kindred products furnished in filling a prescription of an oculist, optometrist or ophthalmologist. (SU-19; 1 Ky.R. 144; eff. 12-11-1974; TAm eff. 5-20-2009.)