

# From California Department of Tax and Fee Administration

## **Sales And Use Tax Law**

### **CHAPTER 1. GENERAL PROVISIONS AND DEFINITIONS**

#### **Section 6018.4**

6018.4. Chiropractors. A licensed chiropractor is a consumer of, and shall not be considered a retailer within the provisions of this part with respect to, vitamins, minerals, dietary supplements, and orthotic devices used or furnished by him in the performance of his professional services.

[425.0018](#) Chiropractor Selling Nutritional Supplements. A retailer of nutritional supplements sells these supplements to chiropractors, some of whom sell these products as part of the treatment of patients. The charge, including any markups, is separately stated on the patient bills. The products may also be sold to the general public. The retailer asks whether the fact that the chiropractor separately charges for the nutritional supplement mean that all sales to him/her are excluded from tax as being for resale.

Since chiropractors are not "physicians or surgeons" sales of these products are not exempted from sales tax as prescription medicines. When dispensing the supplements in the course of rendering professional services, the chiropractor is the consumer of the supplements. When selling supplements on a general basis without rendering professional services to the purchaser, the chiropractor is treated as a retailer of those products. A chiropractor who sells nutritional supplements at retail must have a seller's permit and may purchase the products free of tax by issuing a resale certificate at the time of purchase. If a chiropractor issues a resale certificate and it is accepted in good faith, the chiropractor will have to pay use tax on the supplements consumed in providing services and sales tax on the supplements sold at retail. 9/10/90.

[480.0030](#) Chiropractors—Vitamins. Effective January 1, 1979, licensed chiropractors will be considered consumers with respect to vitamins, minerals, dietary supplements, and orthotic devices used or furnished by them in the performance of their professional services regardless of whether or not a separate charge is made when these items are supplied to their patients. If other types of items are sold by chiropractors and a separate charge is made, they will be considered the retailers of the items.