

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1956	Dentists
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**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1956 Dentists

- a) **When Liable For Tax**
When dentists sell items of tangible personal property, such as mouthwash, toothpaste, dental floss, and the like, to purchasers for use or consumption apart from their rendering of service as dentists, they incur Retailers' Occupation Tax liability.

- b) **When Not Liable For Tax**
Dentists are engaged primarily in a profession or service occupation. To the extent to which they engage in that profession or service occupation, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Act. Consequently, they are not required to remit Retailers' Occupation Tax measured by their receipts from engaging in such profession or service occupation, including receipts from both services and tangible personal property.

- c) **Liability Under the Service Occupation Tax Act**
For information concerning the application of the Service Occupation Tax to purchases by dentists of tangible personal property that they retransfer as an incident to rendering service, see the Service Occupation Tax Part 86 Ill. Adm. Code 140.

(Source: Added at 39 Ill. Reg. 14616, effective October 22, 2015)