



**Financial Services**  
Sales Tax Division  
215 North Mason Street, 2<sup>nd</sup> Floor  
P.O. Box 580  
Fort Collins, CO 80522  
**970.221.6780**  
970.221.6782 - fax  
[fcgov.com/salestax](http://fcgov.com/salestax)

## DENTISTS AND DENTAL LABORATORIES

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of Chapter 25, Article III of the Code of the City of Fort Collins (the "Tax Code"), as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be relied upon as an official interpretation of the Tax Code applicable in all circumstances. Instead, specific reference should be made to the Tax Code and related ordinances for what is required in any particular circumstance.

### DENTISTS

#### Prosthetic Devices (non-taxable)

A dental prosthetic device custom made for a specific individual is exempt from sales and use tax. Examples of exempt items include, but are not limited to:

gold, platinum, and silver for fillings  
temporary cavity filling material  
mercury (mixed with silver to become filler)  
teeth, crowns, and dentures

alloy, composite & other filling material  
cement & other bonding materials  
cavity liners  
crown forms (temporary tooth replacement)

#### Taxable Supplies and Materials

The exemption does not apply to dentist's tools, equipment, materials, and supplies. Examples of taxable items include, but are not limited to:

anesthetics and gases  
needles  
paper goods, napkins, bibs, and towels  
impression materials and disposable impression trays  
dental instruments and equipment

x-ray film, mounts & related products  
cotton pellets, rolls, and gauze sponges  
sutures  
fluoride paste, solutions, and gel  
tooth polishing cups and brushes

### Drugs

Drugs such as Novocain and nitrous oxide purchased by a dental practice in bulk form and administered in individual doses to patients are taxable as they are not prescribed for the direct personal use of a specific individual patient but are consumed by the dentist in providing treatment.

### DENTAL LABORATORIES

#### Non-Taxable Items

A purchase made by a dental laboratory, which becomes a constituent part of a prosthetic device to be resold to a dentist, is exempt from sales and use tax.

#### Taxable Items

Purchases of supplies and materials that do not become constituent parts of a prosthetic device are taxable.

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71	Definitions.
Section 25-73	Imposition of Sales Tax.
Section 25-73 (c) (9)	Exemptions.
Section 25-74	Imposition of Use Tax.
Section 25-74 (b) (13)	Exemptions.

June 21, 2018