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## **Sales Tax – Dentists**

The sale of tangible personal property by a dentist is subject to the City of Centennial Sales Tax. The sales tax is collected from the end user or consumer of the product and remitted to the City.

The dentist is the end user of all general business equipment and supplies, all hand instruments and other items used for patient care, and dental equipment and furnishings and supplies used for patient diagnostic records. The dentist is required to pay sales tax on the purchase of these items.

The patient is the end user or consumer of electric toothbrushes, whitening kits for teeth, books, videos, and other items that are tangible personal property. Sales Tax is to be collected and remitted to the City on the sale of these items. A practitioner should purchase these items exempt from sales tax as items purchased for resale. The practitioner is required to collect sales tax from the patient and remit the sales tax on all items that are sold that do not require a prescription or are not a prosthetic device as defined in the ordinance.

The City of Centennial's Sales and Use Tax Ordinance is available on the City's Web site at [www.centennialcolorado.com](http://www.centennialcolorado.com)

### Colorado Department of Revenue – Special Regulation 12 – Dental Laboratories and Dentists

"Sales of prosthetic devices to a dentist are exempt from sales tax. Prosthetic devices are replacements for lost or missing natural parts, or are the addition of devices through prosthetic dentistry to aid the dental bodily functions. Prosthetic dentistry consists of the use of inlays, crowns, replacement of lost teeth, bands, brackets, and other band attachments, wires, intraoral and extraoral traction devices, and retaining or holding appliances and other devices which aid in the dental bodily functions. Gold and silver used for fillings are also exempt."