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**Position Statement on
TAX ON VETERINARY SERVICES**
(replaces Statement on Sales & Use Tax on Veterinary Medicine)
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The Vermont Veterinary Medical Association (VVMA) opposes the extension of state and local sales tax to veterinary services. According to the American Veterinary Medical Association (AVMA,) economic factors are a major reason animals are not given optimal medical care. Government fees and taxes on veterinary products and services result in additional costs to treat animals and can lead to decreased:

- 1) Essential animal health care needs/services
- 2) Availability of important veterinary medical products
- 3) Crucial purchases and/or use of these products by owners, and

Veterinarians are on the front lines of public health, protecting families from zoonotic diseases (illnesses that spread from animals to people) carried by their pets as well as protecting our food supply. Animal health and human health have been shown to be strongly associated. Any cost initiatives that negatively impact animal health care can also have an adverse effect on human health and potentially increase the risk of zoonotic disease outbreaks.

The AVMA and the VVMA believe government entities should strongly consider the possible negative effects on human health, animal health and animal welfare that may result from any proposed fees or taxes on veterinary products or services.

Adopted by the VVMA Executive Committee on September 6, 2023