

Optometrists, Ophthalmologists and Prescription Eyeglasses Retailers

This fact sheet is designed to explain how sales and use tax applies to optometrists, ophthalmologists, other eye care professionals, manufacturers of prescription eyewear and sales and purchases of prescription eyewear.

Prescription Eyewear and Contact Lenses

Prescription glasses, prescription sunglasses and prescription contact lenses are exempt from Mississippi sales and use tax. Valid prescriptions from licensed eye care professionals are required when making exempt retail sales of prescription eye wear. Sales of non-prescription eye wear such as non-prescription sunglasses and reading glasses are not exempt from Mississippi sales tax.

Optometrists, Ophthalmologists and Eye Care Professionals

Optometrists and ophthalmologists primarily rendering professional services are not considered to be retailers but are regarded as the users or consumers of all tangible personal property purchased to be consumed or used by them or delivered to their customers in connection with the professional services rendered. Optometrists and ophthalmologists, in this instance, should not register for a sales tax account and may purchase frames, eyeglass lenses and contact lenses exempt from sales or use tax without providing a Mississippi resale permit. These optometrists and ophthalmologists are required to pay sales or use tax on all purchases of non-exempt tangible personal property to be used, consumed or resold to patients.

Optometrists or ophthalmologists who maintain and operate a retail establishment such as a jewelry store, an optical supply house open to the general public and not limited to patients of the eye care professional, etc., or whose professional eye care practices are associated with a retail establishment, are considered to be retailers and are liable for collecting sales tax on their taxable Mississippi sales. Optometrists and ophthalmologists, in this instance, are required to register for a sales tax account to collect and remit sales tax. Purchases of merchandise by a licensed retailer for resale are exempt from sales or use tax.

Prescription Eyeglasses Retailers

Opticians, optical dispensaries, and optical supply houses, or any other persons selling tangible personal property and not primarily rendering professional services as optometrists and ophthalmologists are considered to be retailers or wholesalers and are required to file Mississippi sales or use tax returns. A licensed retail establishment employing an examiner may exempt charges for eye examinations, provided this is a separate charge from the sales of eyewear and records are kept to substantiate such charges.

Record Keeping

Adequate records must be maintained to substantiate tax classifications of sales and purchases.

