

ISVMA Reaches Agreement with the Illinois Department of Revenue!

ISVMA Executive Director Peter Weber and audit consultants Mike Scaduto and Joe Barteletti from J.D. Michael & Associates met with representatives of the Illinois Department of Revenue (IDOR) this morning to finalize a resolution to the sales tax issues that have plagued veterinary medicine for years. After months of negotiations, an agreement was reached that will have broad impact on Illinois veterinary practices.

Details of the agreement are being written into a policy letter that will be sent to ISVMA by the IDOR. Therefore, it is a little early to offer the specifics of the agreement. However, it was the goal of ISVMA to establish a "bright line" test that will enable every veterinary practice to understand their tax liabilities and discharge the appropriate taxes to the IDOR. Additionally, ISVMA sought to re-establish veterinarians as de minimus service providers and eliminate the need for veterinary practices to register with the IDOR for a retail certificate. In most situations, that has been accomplished.

Veterinary practices will be able to pay Use Tax to their suppliers based on the cost price and will not have to register or file sales tax returns as long as items are transferred to clients incident to medical service.

For example, if you examine an animal as part of a valid VCPR and recommend a non-prescription product (i.e. Frontline, Advantage or Program or medicated shampoos) AND note in your medical records that the item was recommended after consultation with the client, then the Use Tax will be applicable.

If a veterinary practice avoids all retail sales they will not have to register with the IDOR and they will not be required to pay the local services tax (which has previously been required for any veterinary practice holding a retail certificate).

You will have engaged in retail sales if:

1. You sell items that clearly aren't transferred incident to medical service (i.e. dog leashes and collars, carpet shampoos and non-prescription dog foods).
2. You sell a product like Frontline, Advantage or Program to a person with whom you do not maintain a valid VCPR.

This agreement is a tremendous boost for Illinois veterinary medicine. Most veterinary practices will:

1. No longer be required to pay the local services tax;
2. Be able to pay Use Tax on the cost price of everything they transfer to clients; and
3. Will no longer be confused by the application of sales taxes and will be able to avoid future adverse audit situations.

If you have been audited this year, are currently under audit or receive notification of intent to audit please contact ISVMA

immediately! We will refer you to our consultants at J.D. Michael & Associates (217-527-1700) because you may be eligible for relief under the terms of this agreement.

Membership Renewals Due Tomorrow

If you have associates that did not receive a renewal letter, it could be they are not ISVMA members. If they haven't joined ISVMA, encourage them to do so by filling out the online application form at www.isvma.org/application.htm.

Would you like to know if one of your colleagues has become an ISVMA member? You can look up their membership status at www.isvma.org/findadoctor.htm.

ISVMA membership renewals are due July 1, 2005.

Rabies Update

(Dr. Connie Austin - Illinois Department of Public Health Veterinarian)
The identification of another skunk positive for rabies in Lee County has raised the state total for rabid skunks in 2005 to 5 skunks. Three skunks have tested positive in LaSalle, one in DeKalb and one in Lee County. One cow tested positive for rabies in 2005 and was believed to have been exposed in LaSalle County. The latest rabid skunk in southeastern Lee County was found attacking a kitten. The kitten died due to its injuries. One person was exposed and recommended for rabies prophylaxis. This expands the number of counties with terrestrial animal rabies in 2005 to three counties in north central Illinois. All terrestrial animals tested in 2005 have tested positive for the north central skunk strain of rabies. Strain typing results on the latest skunk in Lee County is pending.

Local animal control agencies, especially in this area of the state, should promptly respond to calls about skunks acting strangely and submit these skunks for testing. Veterinarians should have heightened concern for potential rabies exposure when clients report domestic animals in fights with skunks. They should ensure that if the skunk is available for testing that it be submitted for testing and should work with local animal control to manage domestic animal exposures according to the Illinois Animal Control Act. When treating domestic animals with neurologic disease, the client should be asked to provide any history of wild animal exposure so the diagnosis of rabies can be considered. If rabies is on the rule out list, please submit these animals for rabies testing to the public health or agriculture laboratory. If a veterinarian knows of any persons who may have been exposed to a rabid animal, they should be referred to their health care provider and local public health for recommendations about whether they need rabies post-exposure treatment.

New Deadlines for Submission to ISVMA Epitome Newsletter

In an ongoing effort to make distribution of the ISVMA's written publication more efficient, it is necessary to move the deadline up. The deadline for all items submitted for the August/September will be July 8th. Beginning with the October/November 2005 issue, the convention issue, the deadline will move permanently to the first of the month. Please make a note of the following deadline and distribution dates.

Deadline	Issue
Sept. 1	October/November
November 1	December/January
January 2	February/March
March 1	April/May
May 1	June/July
July 1	August/September

These changes apply to all meeting announcements, classified advertisements and article submissions.

About the Photo in This Issue...

The bald eagle (*Haliaeetus leucocephalus*), our national bird, is the only eagle unique to North America. The bald eagle's scientific name signifies a sea (halo) eagle (aetos) with a white (leukos) head. At one time, the word "bald" meant "white," not hairless. Bald eagles are found over most of North America, from Alaska and Canada to northern Mexico. About half of the world's 70,000 bald eagles live in Alaska. Combined with British Columbia's population of about 20,000, the northwest coast of North America is by far their greatest stronghold for bald eagles. They flourish here in part because of the salmon. Dead or dying fish are an important food source for all bald eagles.

The U.S. Fish and Wildlife Service was proposing the bald eagle be declared fully recovered by July 2000, but the decision was delayed until they figure out how they will manage the species once it is taken off the list. Even if the U.S. Fish and Wildlife Service removes the bald eagle from the "threatened" species list, it will still be protected by the Migratory Bird Treaty Act and the Bald and Golden Eagle Protection Act. The Bald Eagle Protection Act prohibits the take, transport, sale, barter, trade, import and export, and possession of eagles, making it illegal for anyone to collect eagles and eagle parts, nests, or eggs without a permit. Possession of a feather or other body parts of a bald eagle is a felony with a fine of up to \$10,000 and/or imprisonment, although federally recognized Native Americans are able to possess these emblems which are traditional in their culture. The bald eagle is still listed as "threatened" in the United States.

"On the backs of our gold coins, the silver dollar, the half dollar and the quarter, we see an eagle with outspread wings.

On the Great Seal of the United States and in many places which are exponents of our nation's authority we see the same emblem.

The eagle represents freedom. Living as he does on the tops of lofty mountains, amid the solitary grandeur of Nature, he has unlimited freedom, whether with strong pinions he sweeps into the valleys below, or upward into the boundless spaces beyond.

It is said the eagle was used as a national emblem because, at one of the first battles of the Revolution (which occurred early in the morning) the noise of the struggle awoke the sleeping eagles on the heights and they flew from their nests and circled about over the heads of the fighting men, all the while giving vent to their raucous cries. "They are shrieking for Freedom," said the patriots.

Thus the eagle, full of the boundless spirit of freedom, living above the valleys, strong and powerful in his might, has become the national emblem of a country that offers freedom in word and thought and an opportunity for a full and free expansion into the boundless space of the future." ***--Maude M. Grant***

I photographed this bald eagle in Florida in 1999.



Contact Us

Please feel free to forward this issue of the E-SOURCE to veterinarians that are not receiving ISVMA's electronic newsletter. Any ISVMA member may subscribe to the E-SOURCE for free:

If you wish to add your name to the recipient list, send an e-mail to info@isvma.org and ask to receive the E-SOURCE newsletter.

ISVMA values your membership and does not want to send you any unwanted email. If you would like to be removed from this member service, please email info@isvma.org