

## Important Updates on Sales Tax Agreement

The ISVMA has continued negotiations with the Illinois Department of Revenue (IDOR) to amend the agreement we have in place regarding the application of sales tax. There have been important developments over the past several days:

- The IDOR has agreed to extend the settlement agreement deadline to May 31, 2007.
- The ISVMA proposal to delete the "otherwise required to register" provision from the Illinois Tax Code passed the Senate Revenue Committee today on a vote of 10-0. Senate Bill 1692 is sponsored by Senator Don Harmon (D-Oak Park).
- The ISVMA and the IDOR have had substantial negotiations regarding the application of the existing law. ISVMA is seeking to expand the agreement to make it more clear which items are strictly retail and to protect veterinary practices from being assessed in an audit because of future interpretations by the IDOR which are not clearly indicated in the regulation. The negotiations were most productive in the past 12 hours because of the ISVMA's pushing Senate Bill 1692 and because of intervention from the Governor's office. The Governor's office has made it clear that they want a resolution that treats veterinarians fairly.

Any changes to the agreement will be emailed, faxed and mailed to all member and non-member veterinary practices immediately upon conclusion of the negotiations. Copies of any updated materials will be made available on the ISVMA website  
[athttp://www.isvma.org/isvma\\_library/2007\\_tax\\_seminars\\_info.html](http://www.isvma.org/isvma_library/2007_tax_seminars_info.html).

## What Do 90% of ISVMA Member Veterinarians Have in Common?

Only 10% of the ISVMA member veterinarians have taken action to support Senate Bill 1692 (ISVMA's Tax Bill) and the bills in Congress to fund the Veterinary Public Health Workforce Expansion Act.

If you have not contacted your legislators, ISVMA has made it very simple for you! All you have to do is link to the ISVMA Legislative Action Center ([click here](#)) and you will see a list of Action Alerts. If you haven't sent the two alerts that are currently active, I hope that you to do so immediately!

The Legislative Action Center automatically identifies who your legislators are and ISVMA has prepared a sample email for you to send. It takes about 30 seconds to communicate with your legislators for each Action Alert. It is time well spent.

When you contact your legislators and make your opinions known, it helps ISVMA advance the interests of professional veterinary medicine.

## Letters from Hill's Pet Nutrition

ISVMA has received hundreds of phone calls, faxes and emails as a result of general confusion caused by letters sent from the corporate tax department at Hill's Pet Nutrition.

The situation with "non-prescription" pet foods has not changed since the ISVMA held statewide meetings to explain the Illinois Department of Revenue's current application of sales tax in veterinary practices. The bottom line is this:

- If you choose to retail any product (including "non-prescription" pet foods), you are required to register with the Illinois Department of Revenue as a retailer. If you are registered as a retailer you may not discharge your tax liability by paying your suppliers. In the case of Hill's products, this would apply if you chose to sell the Science Diet line of foods.

- If you choose to no longer sell items that are considered retail, you may continue to discharge your tax liability by paying your suppliers. In the case of Hill's products, this would apply if you sold only those foods that are distributed exclusively through veterinarians (i.e., KD, CD, TD).

## Help Endow the ISVMA Class Representative Scholarships

The ISVMA funds four \$1000 scholarships each year for the ISVMA Class Representatives. We hope to endow these scholarships to ensure their permanency. The ISVMA Class Representative position is an important part of teaching veterinary students the importance of organized veterinary medicine and veterinary leadership.

The ISVMA Board of Directors voted to match all contributions to the Student Scholarship fund (up to \$10,000). Therefore, your contribution will have double impact if you contribute now!

Two of the ISVMA Class Representative scholarships are named scholarships for Dr. John Creasey (ILL 2006) and Clint Franks (ILL 2007).

If you wish to support the endowment for the ISVMA Student Representative scholarships you can make an online contribution to the Illinois Veterinary Medical Foundation by visiting:

[http://www.isvma.org/about\\_us/foundation.html](http://www.isvma.org/about_us/foundation.html)

If you prefer to designate your contribution to the Clint L. Franks Memorial - ISVMA Scholarship and/or the John T. Creasey Memorial - ISVMA Scholarship please indicate your preference on the contribution form.

You may also mail your contributions to:

Illinois Veterinary Medical Foundation  
c/o ISVMA  
133 South Fourth Street - Suite 202  
Springfield, IL 62701

## ISVMA Opposes and Causes House Bill 203 to be Held in Committee

House Bill 203 was presented in the House Agriculture and Conservation Committee this week. ISVMA testified in opposition (see our position detailed below) and the sponsor agreed to withdraw the bill from consideration.

### **SYNOPSIS AS INTRODUCED**

Creates the Retail Sale of Dogs and Cats Act. Imposes various requirements on pet dealers who sell dogs or cats. Provides that an animal must be examined by a licensed veterinarian before being placed with other animals by a pet dealer. Provides that a pet dealer must give the purchaser of a dog or cat a written statement containing certain information about the animal purchased and maintain a record of that information. Requires certain standards of care for animals. Imposes civil monetary penalties on a pet dealer for violations. Provides remedies for a purchaser if an animal becomes ill or dies as a result of an illness that existed in the animal at the time of purchase. Sets out a notice of an animal purchaser's rights, and requires that notice to be given to each purchaser of an animal from a pet dealer. Provides penalties for pet dealers who sell diseased or ill animals. Effective January 1, 2008.

### **ISVMA POSITION** (*language from the bill is in italics*)

ISVMA expressed opposition to the bill because of the legal warranty provisions:

*"If a veterinarian states in writing that (1) within 14 days after the purchaser took physical possession of a dog or cat the animal became ill due to any disease existing on or before delivery*

*of the animal." Section 10. (a)*

This clause places an unfair burden upon the practicing veterinarian. In most cases, there is no way of definitively knowing if a disease existed before purchase of a pet. As a result, the veterinarian is placed in a position of trying to placate a concerned client at the same time not knowing for sure if his/her patient acquired a disease BEFORE or AFTER purchase from a pet store.

- For example, if members of the family have had a bout of influenza, this must be taken into consideration when dealing with a puppy diagnosed with a respiratory condition which can lead to pneumonia.
- Although well intentioned, this clause can create an environment which puts the practicing veterinarian in a difficult situation.

*"The purchaser may retain the animal and receive reimbursement for reasonable veterinary care provided by the pet dealer's current or customary veterinarian for as long as needed, except when that veterinarian determines that the cost of treatment would be excessive, in which case the purchaser shall be offered..." Section 10. (a) (3)*

- This section places an unfair burden upon both the veterinarian and the pet store. The veterinarian can be put in a position by the client of pursuing a diagnosis which will allow the client to get a reimbursement by the pet store. Moreover, the pet store has no say with regard to diagnosis and treatment options. There are many different approaches within the veterinary field with regard to diagnosis and treatment options.

*"You may receive a refund for the purchase price of the cat or dog, plus sales tax, or a replacement cat or dog of your choice of equivalent value, if your cat or dog dies and an Illinois-licensed veterinarian states in writing that (1) the cat or dog has died due to an illness or disease that existed in the animal on or before delivery of the animal to you or (2) the cat or dog has died due to a congenital or hereditary condition that was diagnosed by the veterinarian within one year after you obtained physical possession of the cat or dog from the pet dealer." Section 35.*

- In many cases, even when an autopsy has been performed, the cause of death can not be determined. As a result, a client could demand the veterinarian to write a letter stating the cause to be from some "preexisting" condition. Again, this will cause an unfair adversarial relationship to exist between the veterinarian and the client. In many cases, hereditary conditions that affect puppies and kittens are not known even when an autopsy has been performed.

### **ISVMA Lobbies in Opposition to "Informed Consent" Legislation**

House Bill 1951 was assigned to the House Registration and Regulation Committee which held a hearing on March 14, 2007. ISVMA had lobbied the bill sponsor to explain our opposition to the bill. Several Peoria-area veterinarians had also contacted the sponsoring legislator (who is from Peoria). The sponsor chose not to call the bill for a vote.

### **SYNOPSIS AS INTRODUCED**

Amends the Veterinary Medicine and Surgery Practice Act of 2004. Requires any person licensed under the Act who dispenses any prescription drug to provide the client to whom the drug is dispensed with a client information sheet that sets forth certain information about the drug at the time of dispensation. Effective January 1, 2008.

### **ISVMA POSITION (*language from the bill is in italics*)**

The ISVMA opposes this bill which amends the Veterinary Medicine and Surgery Practice Act of 2004. The Practice Act is not scheduled to sunset until January 1, 2014. ISVMA opposes opening of this Act at this time.

This bill requires informed consent prior to dispensation of drugs. The informed consent takes the form of a "Client Information Sheet" which "*means a paper given to a veterinarian by a prescription drug manufacturer, as required by the Center for Veterinary Medicine of the federal Food and Drug Administration, for the purpose of communicating important risk information to clients so that the owners of an animal are provided with vital product safety information, including without limitation precautions, contraindications, signs of a possible adverse reaction, and steps to take in the event of an adverse reaction to the prescription drug.*" Section 17. (a)

ISVMA received support from the AVMA in building a case for opposition:

AVMA does not have a position on informed consent in general. However, they do reference consent in a variety of specific topics. In the Principles of Veterinary Ethics, the issue of mutual agreement to services is raised. <http://www.avma.org/issues/policy/ethics.asp>

Veterinarians may choose whom they will serve. Both the veterinarians and the client have the right to establish or decline a Veterinarian-Client-Patient Relationship (See Section III) and to decide on treatment. The decision to accept or decline treatment and related cost should be based on adequate discussion of clinical findings, diagnostic techniques, treatment, likely outcome, estimated cost, and reasonable assurance of payment. Once the veterinarians and the client have agreed, and the veterinarians have begun patient care, they may not neglect their patient and must continue to provide professional services related to that injury or illness within the previously agreed limits. As subsequent needs and costs for patient care are identified, the veterinarians and client must confer and reach agreement on the continued care and responsibility for fees. If the informed client declines further care or declines to assume responsibility for the fees, the VCPR may be terminated by either party.

Additionally, the AVMA speaks to informed consent in the Principles of Vaccination: "Information about the benefits and risks of vaccination are important to owners' decisions about individual vaccine selection and vaccination program choices." as well as in our Position Statement on Internet Pharmacies: "Prescribing veterinarians should assure that information regarding the proper use of the prescribed drug and the risks associated with its use are communicated to the client, regardless of the drug source."[http://www.avma.org/issues/policy/internet\\_pharmacies.asp](http://www.avma.org/issues/policy/internet_pharmacies.asp). The AVMA Position Statement on Compounding also addresses the issue: "Use of a compounded drug should be accompanied by the same precautions followed when using a drug in its original form, including counseling of the client regarding potential adverse reactions and attention to the potential for unintended human or animal exposure to the drug."<http://www.avma.org/issues/drugs/compounding/compounding.asp>

In the context of the practice of complementary or alternative medicine, the AVMA advises informed consent before any treatment. In addition, the AVMA offers a standard consent form, waiver of treatment or test form and a model euthanasia authorization form on the AVMA website.

Illinois includes as part of the maintenance of appropriate records written evidence of a veterinarian-client-patient relationship. Additional requirements include client consent, diagnosis and referral and oral or written consent where a non-veterinarian works under the supervision and at the request of a licensed Illinois veterinarian.

### About the Photo in This Issue...

The Golden Eagle (*Aquila chrysaetos*) inhabits a wide range of latitudes throughout the Northern Hemisphere and uses a variety of habitats ranging from arctic to desert. Rare in the eastern half of North America, it is most common in the West near open spaces that provide hunting habitat and often near cliffs that supply nesting sites. Northern breeders migrate thousands of kilometers to wintering grounds; southern pairs tend to be resident year-round. As one of North America's largest predatory birds, this eagle has been prominent in human lore and culture, inspiring awe, reverence, and sometimes fear and hatred. Humans kill Golden Eagles both intentionally and accidentally by trapping, shooting, poisoning, and electrocution; at the same time, urbanization, agricultural

development, and wildfires encroach on this eagle's traditional shrub-steppe foraging habitat. The species persists, but some U.S. nesting populations may be declining. In the twenty-first century, humans will determine the fate of this species and its habitat.

The Golden Eagle has astonishing speed and maneuverability for its size and uses a wide variety of hunting techniques to capture prey, including soaring, still-hunting from a perch, and low contouring flight. Although capable of killing large prey such as cranes, wild ungulates, and domestic livestock, this species subsists primarily on rabbits, hares, ground squirrels, and prairie dogs. Most do not acquire a nesting territory until they are at least 4 years old, after they have molted into Definitive plumage. Once an individual establishes a territory, it tends to stay there, defending an area of approximately 20–30 square kilometers from conspecifics. A territory may contain up to 14 nests, which a pair maintains and repairs as part of their courtship. The nesting season is prolonged, extending more than 6 months from the time eggs are laid until young reach independence. A typical Golden Eagle raises an average of only 1 young per year and up to 15 young over its lifetime. Pairs commonly refrain from laying eggs in some years, particularly when prey is scarce. The number of young that Golden Eagles produce each year depends on a combination of weather and prey conditions. The Black-tailed Jackrabbit (*Lepus californicus*) is a key prey species throughout much of the range, and eagle reproductive rates fluctuate with jackrabbit population cycles.

I photographed this adult Golden Eagle in Mesa Grande, California in February 2007. It took great pleasure in "playing" with me. I was stopped on a canyon road trying to photograph a Mountain Bluebird (<http://www.wildbirdphotos.com/newphotos.html>) and I saw the shadow of this large raptor cross above my head. The bird flew across the perimeter of the large open field that surrounded me and, every time it completed the loop, it would take another dive to buzz over my head. It was literally flying within 10 feet of me!

Unfortunately, my big lens will neither focus fast enough nor close enough to get the shots of the bird as it drew closest to me. However, after about 20 minutes of play, the Golden Eagle began a new game. It would land on a large boulder (seen at the bottom of the photo) and stare at me for about 60 seconds and then lift off the boulder and swoop down at me (as in the picture) before beginning its flight circuit. It performed this routine about another 5 or 6 times before I grew tired of the game and left to find Mountain Bluebirds elsewhere.

### Contact Us

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