**Section 130.1930 Chiropodists, Osteopaths, and Chiropractors**

a) When Liable for Tax

When chiropodists, osteopaths, or chiropractors sell such items as shoes, arch supports, trusses, braces, appliances, or other tangible personal property to purchasers for use or consumption apart from their rendering of service as chiropodists, osteopaths, or chiropractors, they incur retailers' occupation tax liability. For information about whether these items qualify as medical appliances, see 86 Ill. Adm. Code 130.311.

b) When Not Liable for Tax

Chiropodists, osteopaths, and chiropractors are engaged in professions and primarily render service. To the extent they engage in such professions, they are not engaged in the business of selling tangible personal property to purchasers for use or consumption within the meaning of the Retailers' Occupation Tax Act. Consequently, they are not required to remit retailers' occupation tax measured by their receipts from engaging in such professions, including receipts from both services and tangible personal property transferred incident to those services. However, to the extent tangible personal property is transferred incident to service, chiropodists, osteopaths, and chiropractors may be liable for service occupation tax.

c) Liability Under the Service Occupation Tax Act

For information concerning the application of the Service Occupation Tax Act to sales by chiropodists, osteopaths, and chiropractors of tangible personal property that they transfer as an incident to rendering service, see 86 Ill. Adm. Code 140.

(Source: Amended at 48 Ill. Reg. 10646, effective July 2, 2024)