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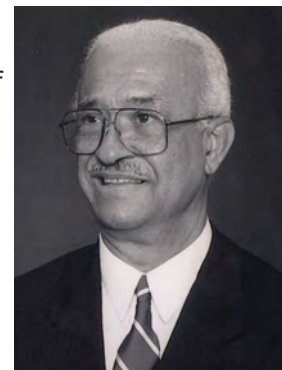
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### Dr. Noble Percival Cooper 1929-2010

Dr. Gene Atkinson, SCDA Historian

"For his unselfish contributions to his profession, to the public, and to building an inclusiveness in organized dentistry," Dr. Noble P. Cooper has set a sterling example of what is right in this world.



Dr. Noble Percival Cooper

Dr. Noble P. Cooper was born in 1929 to Dr. Henry H. and Ada Sawyer Cooper. He grew up in a family that blended strict discipline along with an abundance of love and guidance. Dr. Cooper was a second generation dentist, and bore two sons who followed him in this family tradition. Dr. Cooper was educated in the public schools of Columbia and graduated from Booker T. Washington High School in 1946. His college education was obtained at Johnson C. Smith University in Charlotte, North Carolina, where he graduated cum laude in 1950. Dr. Cooper's dental school education was at Howard University's School of Dentistry in the graduating class of 1954. He was one of 75 graduating dentists in the United States to be chosen that year for a special United States Air Force program and served three years on active duty in the USAF Dental Corps. Dr. Cooper had the distinction of serving as the Chief of the dental clinic at the USAF hospital at Nagoya, Japan.

From a family standpoint, Dr. Cooper descends from a family of accomplished professionals. His father was an outstanding dentist in Columbia, his oldest brother was a dentist with a prestigious Fifth Avenue practice in New York City, and his other brother was a Professor of Cardiology at the University of Pennsylvania's School of Medicine and was an authority on strokes as well as served as president of the American Heart Association for a term. In the next generation, two of Dr. Noble Cooper's sons became dentists. One son practiced general dentistry with Dr. Cooper in Columbia, and the other son specialized in orthodontics and practiced in Spartanburg.

In 1956 Dr. Cooper returned to his hometown of Columbia and established his practice of general dentistry. He faithfully served the needs of his patients for 53 years.

Dr. Cooper has served as an officer in many professional organizations. Among these was being state president of the Palmetto Medical, Dental, and Pharmaceutical Association. In the 1960s Dr. Cooper and Dr. Frederick Jenkins set a precedent when they became the first African-American dentists to become members of the South Carolina Dental Association. Dr. Cooper graciously served the SCDA in many capacities through the years.

During the Civil Rights era, Dr. Cooper played an active role as a fund-raiser and was known as the Chairman of the Honor Guard fund-raising dinners for 10 years, as well as serving as a liaison with student sit-ins. Dr. Cooper also served as a conduit for those wanting to support the Civil Rights cause monetarily, but did not want themselves to be identified publically.

Dr. Cooper helped nurture the careers of over 100 young dentists or aspiring dentists by offering his office as a rotation resource in preparing them for the South Carolina State Board of Dentistry examination for licensure.

Dr. Cooper liberally exercised the responsibility of community service. For

Continued from Page 1

over 30 years he donated his dental skills serving as a volunteer for the indigent at the Richland County Children's Clinic.

Along civic lines, Dr. Cooper has served on many boards in the community. Among these are: Board of Trustees, Heathwood Hall Episcopal School, Board of Directors of the Columbia Museum of Art where he also served as Chairman, Board of Directors of Wachovia Bank, Board of Directors of Delta Dental of South Carolina, and the Board of Directors for the Central Carolina Community Foundation.

Fraternally Dr. Cooper was a member of the Savannah Chapter of the Guardsmen, the Alpha Iota Boule, Omega Psi Phi, and the College Lodge of Prince Hall Masons.

During Dr. Cooper's illustrious career, he has received many honors and awards. These include the Order of the Palmetto, South Carolina's highest civilian award for service to mankind, the Howard University Distinguished Alumnus Award, the Johnson C. Smith University Outstanding Achievement Award, the South Carolina Black Hall of Fame, the NAACP Distinguished Service Award, the Omega Man of the Year, a Bell South Hall of Fame Honoree, and the George P. Hoffman Award from the South Carolina Dental Association, the highest honor it bestows for service to dentistry and mankind. Dr. Cooper was the first African-American from South Carolina to be inducted into the American College of Dentists. Religiously Dr. Cooper was a lifelong member of Wesley United Methodist Church where he served on numerous committees and positions of leadership.

In 1960 Dr. Cooper married the former Carole Jenkins, and they had three sons: Dr. Noble P. Cooper, Jr., a dentist, Dr. Ford S. Cooper, an orthodontist, and Martin D. Cooper, an accomplished fashion designer and artist.

Dr. Noble Cooper has dedicated a lifetime of service to the profession of dentistry, his family, and his fellow man. He was aptly named Noble, as his nobleness for the advancement of mankind was indeed unprecedented, His ever present smile and enthusiasm will always be remembered by all who knew him.



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## Executive Director's Notes

By Phil Latham, SCDA Executive Director



Mr. Phil Latham

The South Carolina State Board of Dentistry has issued several updates regarding dentists and the South Carolina Dental Association wants to make sure you are up to date with the latest information.

### License Renewal for 2017 – 2019 and Random CE Audits

The biennial renewal for 2017-2019 began on **October 3, 2016 and last until February 28, 2017**. To avoid late fees, renew online or have your registration postmarked no later than **December 31, 2016**.

**Late fee** penalties will be applied on **January 1, 2017** for licenses not renewed. The fees are increased for non-renewed licenses on **February 1, 2017**. If your license is not renewed before March 1, 2017, your license will lapse. Remember, if you have had any malpractice or other lawsuits against you or your practice since your last license renewal, you will have to provide detailed documentation of this information with your license renewal application.

**If you have not received your license renewal notice**, please contact the Board of Dentistry to obtain the renewal registration. Remember, **LLR has a "no excuse" policy for license renewal**. The Board conducts the random continuing education audits for all credential types following the renewal period. If you are selected for an audit, you will be required to submit verification of classes taken.

### Advertising

The Board continues to receive questions and complaints related to advertising on signage, websites, brochures, newspaper ads, etc. The Code of Ethics in Regulation 39-11-4 (C) of the S. C. Code of Regulations states, "Dentists who choose to announce specialization should use "specialist in" and shall limit their practice exclusively to the announced special area(s) of dental practice, provided at the time of the announcement such dentists have met, in each approved specialty, the existing educational requirements and standards set forth by the American Dental Association for which they announce."

The Code of Ethics in Regulation 39-11-4 (D) of the S. C. Code of Regulations states, "General dentists who wish to announce the services available in their practices are permitted to announce the availability of those services so long as they avoid any communications that express or imply specialization (ex: Advanced). General dentists shall also state that the services are being provided by general dentists. No dentist shall announce available services in any way that would be false or misleading in any material respect. The phrase "practice limited to" shall be avoided.

### Coupon Use

**Office-Specific coupons** are allowable and may be used to offer specials discounts or promotions to patients (For example, 10% senior citizen discounts, free new patient exams, etc.). When submitting the treatment fee to the insurance company, the fee may not be increased to the usual customary fee in order to make up the difference between the reduced fee and the customary fee. The fee submitted to the insurance company should reflect the actual treatment and the fee the patient was charged for the treatment.

2) **Rebates and Split Fees:** The Code of Ethics in Regulation 39-11, 1-H of the S. C. Code of Regulations states "Dentists shall not accept or tender 'rebates' or 'split fees.' **This includes social coupons** (ex: Groupons). A violation of the Principles of Ethics as promulgated in the Code of Regulations is grounds for misconduct." The ADA also has a position statement regarding this information.

## Master Calendar

November 5	Nitrous Oxide Monitoring Class	MUSC	
November 10-11	SCDA Planning Retreat	Columbia	
November 18	Radiation Safety	Fortis College	9:30 am



# NATIONAL PRACTICE TRANSITIONS<sup>SM</sup>



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## NPT'S FREE PRACTICE PROTECTION PLAN (PPP)



In general, following the unexpected death or disability of a dentist, practice value immediately begins to decline approximately 25% per month until a transition occurs. Unfortunately though, it could be weeks before a grieving loved one contacts the appropriate professionals to begin the search; and then additional weeks if not months before a proper transition is completed. By then, the practice could have little to no value remaining.

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# Dental Lifeline Network • South Carolina July 2015–June 2016 Annual Report

## The Story

Redding, 61, lives alone in Charleston. He has bipolar disorder and wrestles with memory deficits and cognitive impairment. In addition, his oral health had severely deteriorated, leaving him in constant pain and making eating difficult. Formerly in sales, he now struggles to make ends meet on a small Social Security Disability benefit and he lives in subsidized housing. He could not afford the needed treatment to address his dental problems.

## How DDS Helped

Fortunately, through the **Donated Dental Services (DDS)** program, Redding has been an ongoing patient of Dr. Jeff Gardner, DLN • SC Leadership Council member since 2010. The following team of volunteers came to Redding's aid: Dr. Jeff Gardner, endodontist Dr. Mark Hauser, periodontist Dr. Jeff Laro, Glidewell Laboratories, Nobel Biocare, Restorative Dental Arts, and Zimmer Dental.



Redding and Dr. Jeff Gardner, DLN • SC Leadership Council member

“ I cannot begin to express how thankful I am and my depth of gratitude for all you have done for me. I would not be able to eat easily or have the nerve to open my mouth to smile if not for you. My deepest heartfelt thank you.  
—Redding, DDS patient ”

“ I wish all of my patients were as nice and grateful as Redding. I continue to treat DDS patients because of the rewards that they bring to my practice.  
—Dr. Jeff Gardner, DDS volunteer ”

South Carolina Donated Dental Services (DDS) is a program of Dental Lifeline Network, a national humanitarian organization and charitable affiliate of the ADA, providing access to comprehensive dental care for people with disabilities or who are elderly or medically fragile and have no other way to get help. Nationally, more than 15,000 dentists and 3,700 laboratories volunteer for DDS.

## Volunteer

Please Visit: [www.DentalLifeline.org/Volunteer](http://www.DentalLifeline.org/Volunteer)

Or contact:

Dawn Peltier

803.726.4522 or [dpeltier@DentalLifeline.org](mailto:dpeltier@DentalLifeline.org)

## Donate

Visit: [www.DentalLifeline.org/Donate](http://www.DentalLifeline.org/Donate)

## Purchase DentaCheques

To save money and make a difference purchase a DentaCheques book.  
[www.DentaCheques.org](http://www.DentaCheques.org)



## Connect with us

DDS is a Program of  
Dental Lifeline Network • South Carolina  
and the South Carolina Dental Association

South Carolina DDS

803.726.4522  
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803.750.1644 (Fax)



## Patient Treatment



Patients Treated



Patients on Wait List



Volunteer Dentists



Volunteer Labs

## Since South Carolina Program Inception (2012)



Total Patients Treated  
234



Total Value of Care to Patients Treated  
\$958,113

### Sponsors and Funders:

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South Carolina Department of Health and Human Services

### Dental Lifeline Network • South Carolina Leadership Council

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Kristin R. Derrick, DMD  
Thomas Edmonds, DMD  
Jeff Gardner, DMD, FAGD

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## SOUTH CAROLINA DENTAL ASSOCIATION

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December 2, 2016

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# President's Message



Dr. Chris Griffin

The fall of the year represents many things to many people. A change in the seasons, relief from oppressive heat and humidity, the final quarter in the financial year and least we not forget football. Let's face it, basketball, soccer, and baseball are all fine sports but football is king; especially here in the South. With a reverent following of fans, it could be likened to a form of religion. My youngest son plays football for Abbeville High School. And like all parents, it provides me great joy and shameless pride to see my children practice, play and grow in the maturity that all sports should provide during participation. However, I will leave the issues of growth and maturity for someone else to discuss in another article. During one of his most recent games, there was an unfortunate incident whereby one of the players was significantly injured. As I watched the response of those in charge deal with this episode in a most unorganized and confused manner, I began to reflect on the most recent changes to sedation for the dental office in South Carolina.

For the last 3 years, the SCDA has worked diligently with the South Carolina State Board of Dentistry to define, shape and construct a purposeful outline for safe, effective sedation in the dental office and the inevitable complications that will occur. This same process is being played out on a national level with the ADA. By the time this article is published, it is likely that any new guidelines proposed for the ADA Policy on Sedation at the House of Delegates' meeting in Denver, CO, will be referred back to some committee or defeated. Whatever is decided, it will not affect the way we do business in South Carolina. Our guidelines have already been written, debated, passed and will soon be enforced. The South Carolina State Board of Dentistry has the last word.

But before any member goes off the deep end, let's evaluate what the regulations and inspections are designed to do. Refer back to my original remark about the football injury response I recently witnessed:

The whistle blows to signal the play has ended. On the 30 yard line lays a player motionless. The response is immediate as the referees, coaches and players rush to tend to the injured young man. One coach stabilizes the head and others begin the evaluation process. Next, there is a scramble to find an emergency kit, possibly an AED. Calls go out to EMS; still no emergency kit. Support personnel are scrambling. 10 minutes have past. Players are cleared to their respective side lines. The emergency kit is finally located. The player's legs have not moved during this entire time. Motionless he remains. 15 minutes have past and the first emergency vehicle arrives. However, it is not an ambulance. 17 minutes have past. Player remains motionless. Second emergency vehicle arrives. However, it is not an ambulance. Conversation on the field seems to be about how to get the ambulance onto the new artificial turf without damage. It is about 20 minutes since the injury, and the ambulance has finally arrived.

Fortunately, the player was not critically injured. As I watched in amazement at the bewildered response, I wondered how a similar event might have played out had this been an in-office sedation crisis or even an emergency not related to sedation.

- Are you prepared? BLS? ACLS? Do you have sufficient training and experience?
- Can you successfully identify the crisis in a timely manner? As well as the appropriate response?
- Are the necessary tools and/or monitors available to provide you with critical information? And are you familiar enough with these tools to use them under duress? Are they in good working order and fully charged?
- Where is your emergency kit?
- Are all of the medications present in sufficient amounts; and not out of date?
- What about syringes? Have you and your staff practiced loading the syringes?
- Airway maintenance?
- What about the delivery of oxygen? Does the tank contain enough? What about oxygen back-up?
  1. 30-180 seconds of deprivation: loss of consciousness
  2. 3 minutes of deprivation: lasting brain damage
  3. 5 minutes: death becomes imminent
- Did someone call 911 and provide the necessary information?
- Did your staff respond seamlessly to the crisis? Was an accurate record of the event with timelines, medications administered, patient specifics documented, etc.?
- Was protocol sufficient? Better yet, was it executed properly?

Although there will be significant push back from the impact of the sedation law, and more specifically the new regulations and office inspections, we all have to take a deep breath and realize the objective: an appropriate, timely response for the preservation of life as well as quality of life independent of emergency personnel arrival.



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## SurePayroll: Getting the Most Out of Payroll

By Mark Brown



Mr. Mark Brown

As we get closer to the end of the year, a lot of dentists find themselves reviewing their accounts to see where their money is going and to construct their budgets for the upcoming new year. During this time of reflection, might I suggest you take the time to review your current payroll provider as well to ensure you are still getting the best deal available. Does your payroll company offer direct deposit? Are they filing local, state, and federal taxes for you, or are you on the hook for making sure all taxes are being taken out correctly? These are just a few questions you should be asking to make sure that your payroll is not only correct, but being done as efficiently as possible.

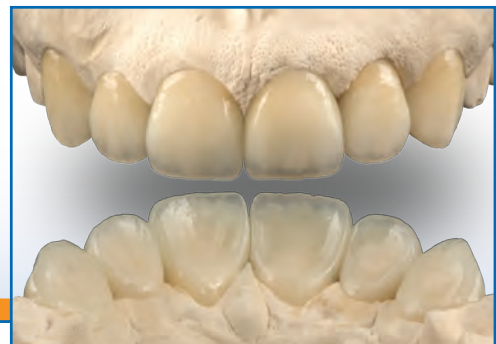
“SurePayroll is a very user friendly program for processing payroll. Since I started using it, I have been impressed by the customer service as well as the options for my employees to check their pay stubs and W-2’s online. In addition to report summaries, they make it easy to go online and process payroll in less than five minutes. There is even an option to run payroll on my phone if I’m out of office. I encourage you to try SurePayroll if you are looking to change your payroll provider.” – Phil Latham, SCDA Executive Director

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## How the New Overtime Rules Could Impact Your Business

By SurePayroll, an SCDA Endorsed Company

Recently, the U.S. Department of Labor (DOL) issued their Final Overtime Rule that will become effective on December 1, 2016. The DOL estimates that under the final rule, approximately 4.2 million more Americans will qualify for overtime pay. This number does not, however, consider whether or not employers to increase salaries of impacted employees to retain their exempt status. Not only will millions of employees be impacted by the new rules, but the same will hold true for a large number of small businesses.

While there are many details to the Final Rule, here are three primary changes:

- The minimum salary threshold for the Executive, Administrative and Professional white collar exemptions will increase from \$455 per week (\$23,660 annually) to \$913 per week (\$47,476 annually) upon the effective date.
- These weekly salary levels will be adjusted every three years beginning January 1, 2020.
- Up to 10 percent of the salary threshold for Executive, Administrative and Professional white collar exemptions may be comprised of non-discretionary bonuses and other incentive pay where such payments are made at least quarterly.

In addition to the above, the U.S. Department of Labor is touting this change as one that will be a positive impact for workers as well as the economy in general. Consider the following DOL estimates:

- The changes will result in an extra \$1.2 billion paid to workers every year.
- 56 percent of affected workers are women.
- 61 percent of affected workers are 35 years of age or older.
- 8.9 million salaried workers will be indirectly affected.

Are you wondering why the U.S. Department of Labor decided to make this change right now? The agency notes five distinct benefits of the final rule:

- More money for middle class workers.
- Scheduled salary updates, providing predictability for employers.
- Improvement to work-life balance.
- Increased workplace productivity.
- Increased employment.

It took some time for the U.S. Department of Labor to release these revisions to the overtime rules. Now that the Final Rule has been released and the effective date has been set, employers can take the necessary steps to comply with the overtime regulations and look to avoid the penalties and potential lawsuits that may result for non-compliance.

*This article was originally posted on SurePayroll's blog. It can be accessed at <https://www.surepayroll.com/resources/blog/how-the-new-overtime-rules-could-impact-your-business>.*



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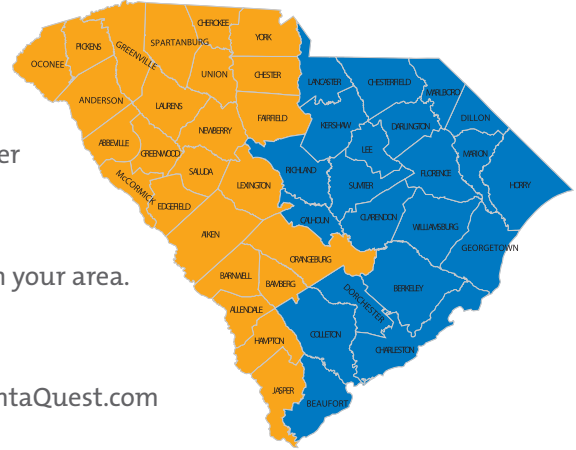
Working together to improve the oral health of South Carolina's residents

DentaQuest manages the Healthy Connections dental program. We greatly appreciate the contributions of providers. Our provider web portal makes it easy for you to submit claims and authorizations, check member eligibility and more. Responsive service from our call center reps keeps your offices running at peak efficiency.

To learn more about the Healthy Connections program or DentaQuest, contact a provider relations representative in your area.

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# The General Rules of South Carolina Sales and Use Tax Applied to Sales of Dental Prosthetics

By Jeff Z Brooker, III, Esq.

Dentists practicing in South Carolina are subject to many rules and regulations. As most dentists know, the South Carolina Sales Tax applies to the sale of "dental prosthetics" sold to patients and the South Carolina Use Tax applies to "purchases at retail" (in the case of dentists, this would typically encompass the purchase of equipment or other tangible property used by the dentist to render the dental services to his/her patients).

The purpose of this article is to discuss, generally, the circumstances under which purchases of materials, supplies, equipment and other items used or consumed by dentists would be subject to South Carolina Sales or Use Tax.

In order to fully address this concept, this article will discuss the following:

1. What is a purchase or sale at retail which is subject to South Carolina Sales or Use Tax?
2. What are the exemptions, if any, from the South Carolina Sales or Use Tax which apply to dentists engaged in business in South Carolina?
3. If a purchase or sale is at retail for purposes of the South Carolina Sales or Use Tax, what is the procedure for a dentist subject to the Sales or Use Tax?

## **What is a purchase or sale at retail which is subject to the South Carolina Sales or Use Tax?**

As a general statement of the South Carolina Sales and Use Tax, it is generally understood that, "A 'sale at retail' or 'purchase at retail' is any sale of tangible personal property not defined as a wholesale sale." South Carolina Sales and Use Tax Manual, 2015 ed., Chap.5, Pg. 1 relying on SC Code Ann. §12-36-110.

"A 'wholesale sale' is essentially a sale to a licensed retailer or a wholesaler for resale and not for use or consumption." Id. (relying on SC Code Ann. §12-36-120).

The South Carolina Department of Revenue (SCDOR) has held that as it relates to medical/dental professionals and their businesses, a "retail sale" includes:

- a. sales of drugs, prosthetic devices, and other supplies to...***dentists***...if furnished to their patients as a part of the service rendered. **These institutions, companies, and professionals are deemed to be the users or consumers of the property.**
- b. sales of tangible personal property used incidental to the performance of services by...***dentists***... Note however, that these professionals may, in addition to rendering a service, also be in the business of making sales of tangible personal property. For instance, a doctor may sell medicines. In those cases where professionals are regularly engaged in the business of selling tangible personal property at retail, they must obtain a retail license and remit the taxes due on such sales.
- c. sales of tangible personal property, such as equipment, supplies, and medicines, to dentists for use in rendering professional services. **Note: Sales of dental prosthetic devices to dentists are exempt from the tax.**
- d. sales, not otherwise exempted, when reimbursed or paid in whole or in part by Medicare or Medicaid. However, only the net amount reimbursed by Medicare and Medicaid is subject to the tax, if the vendor is prohibited by law from charging the purchaser the difference between the retail sale and the amount reimbursed.

As this list (taken from the South Carolina Sales and Use Tax Manual, 2015 ed., Chap.5, Pg. 3) demonstrates, the **purchases made by dentists for ordinary business operations will generally be deemed "retail sales." Essentially, this means that a dentist will owe sales tax paid to the seller (if the seller is a registered South Carolina retail seller) or use tax (for the purchase of tangible goods for use in South Carolina on which no South Carolina sales or use tax has been paid to the seller).**

In SC Rev. Rul. 90-1, the SCDOR set forth the general rule for finding transactions entered into by the dentist for the purchase of materials, equipment, etc., were retail sales and, therefore, subject to Sales or Use Tax, unless an exemption applies. Taking the issue of dentists and their businesses directly under consideration, the SCDOR (then the South Carolina Tax Commission) ruled as follows:

"It is apparent that a purchase is the result of a retail transaction when the sale is to a party who is the consumer of the item purchased....A dentist is generally considered the consumer of the materials



he purchases. Further, the fact that a dentist places a device into a patient's mouth does not make the dentist a retailer but rather the dentist is a consumer utilizing the device to perform a service." *Citations omitted.*

Under the law and guidance as set forth above, the SCDOR generally will require that transactions at retail will generate a Sales Tax obligation (where the seller is situated in South Carolina) or a Use Tax obligation (where the seller is situated outside South Carolina and no sales or use tax has been collected from the purchaser).

### **What are the available exemptions to the South Carolina Sales and Use Tax as otherwise applicable to Dentists and their businesses?**

As it relates to dentists, the South Carolina Sales and Use Tax exempts the sale of "dental prosthetic devices" from the South Carolina Sales and Use Tax. As stated by the SCDOR, "In order for this exemption to be applicable, the device must pertain to dentistry and must replace a missing part of the body. A device that merely replaces a missing function is not exempt. The sale does not require a prescription." South Carolina Sales and Use Tax Manual, 2015 ed., Chap. 20, Pg. 3 relying on SC Code Ann. §12-36-2120(28)(e).

The issue of prosthetic devices for dentists has been ruled upon by the SCDOR numerous times for nearly 30 years. The South Carolina Sales and Use Tax laws have been amended several times during this same period. Currently, the administrative guidance on the issue of the Sales and Use Tax exemption for dental prosthetic devices are set forth in the following rulings:

- A. SC Rev. Rul. 90-1, Jan. 17, 1990.
- B. SC Rev. Rul. 91-19, Oct. 16, 1991.
- C. SC Priv. Ltr. Rul. 92-8.

Each of these administrative pronouncements is discussed more fully below.

Under SC Rev. Rul. 90-1, the issue of what is a dental prosthetic device was addressed. Currently, §117-332 SC Code of Regulations defines a prosthetic device as "an artificial device to replace a missing part of the body." At the time SC Rev. Rul. 90-1 was issued, the applicable Regulation was at §117-174.257. Based on this definition, devices such as artificial teeth, dentures, crowns, inlays, and overlays are "prosthetic devices."

Expressly included in the definition of prosthetic devices are the following:

- i. Crowns
- ii. Inlays
- iii. Bridges
- iv. Veneers
- v. Dentures
- vi. Posts and Cores
- vii. Implants
- viii. Maxillofacial prosthetics, if used to replace part of the maxilla, mandible or face. Any such item used to straighten, support or in any other manner which does not replace a part of the body, does not come within the provisions of the exemption.

SC Rev. Rul. 90-1 further provides the clarification that devices to "straighten or support a part of the body" are ***not*** prosthetic devices (within the meaning of the sales and use tax exemptions).

SC Rev. Rul. 91-19 addresses the purchases by dental labs for the manufacture of dental products, specifically, dental prosthetics. SC Rev. Rul. 91-19 clarifies that the products purchased by dental labs to manufacture dental prosthetics (as contemplated by SC Rev. Rul. 90-1) ***and certain other tangible personal property*** are also exempt from sales and use tax. The exemption for purchases by dental labs for the dental products they produce lie in the "manufacturing exemption" under SC Code §12-36-2120.

Finally, in 1992, the SCDOR addressed the issue of whether a Guided Tissue Regeneration ("GTR") device was a "dental prosthetic device" within the meaning of the sales and use tax exemption. As explained in SC Priv. Ltr. Rul. 92-8, a GTR is described as follows:

"The purpose of the device is to enable and guide the regeneration of periodontal tissues. The GTR is

made of a polylactic acid and is a foil-thin, perforated device with pre-attached sutures that are used to fasten around the neck of a tooth. The device is placed beneath a patient's gums in the area where the bone and the periodontal ligament loss occurred. It is bio-absorbable and is not removed from the patient's mouth as the body hydrolyzes the device over time."

SC Priv. Ltr. Rul. 92-8 concludes that because the GTR is a device that "assists in the regrowth of tissue or the prevention of the loss of a functional body part and the need for an artificial substitute," it is not a dental prosthetic device for purposes of the exemption from sales and use tax.

### **What is the procedure for a Dentist subject to the Sales or Use Tax?**

Perhaps the most daunting task for the dentist is to determine when and if sales tax or use tax has been paid for a purchase that is otherwise subject to sales or use tax. If the dentist concludes that (i) sales tax or use tax applies and (ii) that sales tax or use tax has not been collected by the seller, the next step is to determine which SCDOR Form the dentist should use to report and pay the use tax.

According to the analysis set forth by the SCDOR, a dentist in South Carolina may be required to secure a "use tax registration" if the dentist regularly purchases tangible personal property for its own use from outside the state (not for resale) upon which the South Carolina sales or use tax has not been collected from the purchaser (dentist).

According to the SCDOR, if the Use Tax is owed by a dentist, then the dentist must determine the proper manner to report and pay Use Tax as follows:

- a) pay the use tax online through the SC Department of Revenue's Electronic Payment System at <https://www3.dor.sc.gov/DOREPAY/>. A username and password is required.
- b) report and remit the use tax on the dentist's sales and use tax return if the dentist is already a licensed South Carolina retailer (e.g., selling other products at retail from the dentist's office). The use tax is reported on Line #2 ("Out-of-State Purchases Subject to Use Tax") of the Worksheet on the SC sales and use tax return (Forms ST-3, ST-388, and ST-403, plus local tax addendum ST-389).
- c) obtain a purchaser's certificate of registration and report and remit the use tax on its use tax return if the dentist is not a licensed South Carolina retailer but the dentist regularly purchases tangible personal property for its business use from an out-of-state retailer. The use tax is reported on Line #2 ("Out-of-State Purchases Subject to Use Tax") of the Worksheet on the SC sales and use tax return (Forms ST-3, ST-388, and ST-403, plus local tax addendum ST-389). Note: Persons needing to obtain a purchaser's certificate of registration in order to file tax returns and remit the use tax on a periodic basis may do so by completing Form SCDOR-111 or by contacting the Department's License and Registration Section at (803) 896-1350.
- d) report and remit the use tax on a Form UT-3 use tax return if the dentist is not a licensed South Carolina retailer **and** does not regularly purchase tangible personal property for its own use from an out-of-state retailer.

In conclusion, these matters are technical and compliance can be burdensome, especially if the dentist has purchased equipment, supplies, etc. from out of state "online" sellers. Purchasing a computer, printer, television, exam chair, etc., may require Use Tax reporting and payment obligations. The SCDOR will, from time to time, examine medical and dental practices (as well as other businesses) to check sales and use tax compliance. It is usually worth a few hours of time with the bookkeeper or CPA of the dentist to review the practice records for purchases to determine what if any sales and/or use tax reporting and payment obligations may be lurking.

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