

## Dog Laws, Part 3 ("How Much Is That Puppy by the Roadside?")

"Heaven goes by favor. If it went by merit, you would stay out and your dog would go in."

- Mark Twain

This column is written to answer questions I have received about roadside puppy sales and Tennessee law.

### **Q. Are there laws that control the sale of puppies?**

Yes. By state law, a dealer is anyone who buys or sells 25 or more dogs or cats for resale, or for transportation outside the state of Tennessee, in a calendar year.

A dealer must have a license from the Tennessee Department of Agriculture. It is a Class C misdemeanor for a dealer to buy, sell, offer to buy or sell, or transport any dog or cat unless the dealer has a current valid license. Class C misdemeanors may be punished in Tennessee by 30 days in jail or a \$50 fine, or both, for each animal sold by a "dealer" without a valid license.

Dealers who sell up to 50 dogs or cats a year must pay a license fee of \$125. Pet stores and persons who sell more than 50 dogs or cats pay higher fees, based upon the annual volume of animals sold or bought.

### **Q. What if someone wants to sell a few puppies by the side of the road? Is that a problem?**

No, unless they sell "only a few puppies" at a time – and end up offering 25 or more puppies for sale in a year. In that case, state law says they are dealers and they must be licensed.

A dealer who sells a dog or puppy must provide a bill of sale to the buyer with a description adequate to identify the animal, plus the dealer's name and driver license number or Social Security number.

A dealer who buys a dog or a puppy must use a special bill of sale to certify that the seller is the lawful owner of the dog or puppy. The bill of sale must include the seller's name, address, and driver license number or Social Security number. If the dealer does not do this paperwork, it is a Class C misdemeanor.

### **Q. Who checks on whether a dealer keeps records?**

Dealers must file a report with the Department of Agriculture twice a year. This report lists the number of dogs bought by the dealer, the names and addresses of the sellers, the number of dogs sold by the dealer, and the names and addresses of the buyers.

Dealers must report any and all dogs received under circumstances other than purchase, and the names and addresses of the persons from whom they were obtained. Failure to make such reports is, once again, a Class C misdemeanor.

### **Q. Does a dealer have to collect sales taxes when a puppy is sold?**

It depends on the facts. For example, the sale of pedigreed dogs is subject to tax.

In general, however, no tax is due if the seller only sells puppies twice a year or less. But, a person who sells puppies more than two times a year "must register as a dealer and collect tax on all sales to Tennessee purchasers."

by Jim Hawkins, Managing Attorney, Gallatin  
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**Note:** This column is not intended to take the place of legal advice. All cases are different and need individual attention. Consult with a private attorney of your choice to review the facts and law specific to your case.

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