

ITEMS	COMMENTS	TAXABILITY
Abrasives, extra-oral		Taxable
Acids	Intra-oral	Exempt
Adhesives	Intra-oral	Exempt
Adhesives, extra-oral		Taxable
Alginate Impression Materials		Exempt
Alloy	Filling Material	Exempt
Anesthetic electrodes	Intra-oral use, disposable	Exempt
Anesthetic sharps	Intra-oral use, disposable	Exempt
Aprons, X-ray		Taxable
Articulating film, paper		Exempt
Asepsis, pouches, bags		Taxable
Bands	Orthodontic use	Exempt
Bases, base plates	Intra-oral, restorative	Exempt
Biohazards waste bags		Taxable
Boilout solutions	Used in production activities	Taxable
Bonding agents	Used in production activities	Taxable
Bondlite	Cement Activator	Exempt
Bone grafting materials		Exempt
Boutment	Implant	Exempt
Brackets	Orthodontic use	Exempt
Broaches	Disposable	Exempt
Burs	Laboratory	Taxable
Burs, diamond reusable		Taxable
Burs, Disposable		Exempt
Catalyst	Filling Material	Exempt
Cavity Liners		Exempt
Cement	Used in production activities	Taxable
Cements		Exempt
Centrix Onyz Black	Intra-oral use	Exempt
Chair covers		Taxable
Chairs		Taxable
Cleaners, accessories		Taxable
Cleaners, fresheners		Taxable
Cleats	Orthodontic use	Exempt
Coe Comfort	Relining Denture Material	Exempt
Coldpac	White filling material	Exempt
Compo Strips, disposable		Exempt
Composite	Filling Material	Exempt
Composite material accessories		Taxable
Compsan kit	Intra-oral use	Exempt
Computer Hardware		Taxable
Computer software		Taxable
Cotton pellets, rolls, gauze		Exempt
Cotton products		Exempt
Cover screw	Implant	Exempt
Cover up	Prefilling material	Exempt
Crown & Bridge System		Exempt

SUT - Taxability of Dental Supplies List
Prepared by Department of Revenue 6/03/08

Page 2

Crown forms	Intra-oral Use	Exempt
Crowns		Exempt
D3 dressings, disposable	Exempt	
Debubblizer		
Delton	Hardener for fillings	Exempt
Delton pit and fissure	Sealant	Exempt
Dental equipment, chairs, units		Taxable
Dental floss	Used in treatment	Exempt
Dentin	Filling material	Exempt
Dentures		Exempt
DF54	X-ray film	Exempt
Diazepam	Injectible Drug	Exempt
Die lubes	Used in production activities	Taxable
Die spacers		Taxable
Die Stones	Disposable	Taxable
Disclosing Solutions	Used in treatment	Exempt
Disinfectants		Taxable
Dispensers		Taxable
Dispers Cap	Dispersalo fillin	Exempt
Disposable garments		Exempt
Dowel aids	Used in production activities	Taxable
Drill bits, reusable		Taxable
Drill burs, not reusable	Exempt	
Duplicating materials		Taxable
Durablend Bioform	Teeth	Exempt
Durap tap, one inch	Supply	Taxable
Durelon	Hardener	Exempt
Dycal		Exempt
Elastics	Orthodontic use	Exempt
Endodontic fillin materials		Exempt
Enzymatic solutions		Taxable
Epoxies	Used in production activities	Taxable
Equipment, single use	Not used in production activities	Exempt
Equipment, reusable		Taxable
ERA Attachments	Intra-oral use	Exempt
ERA Silicone	Intra-oral use	Exempt
Erch Arch	Implant	Exempt
Etch gel	Used in production activities	Taxable
Etching gel	Intra-oral use	Exempt
Expansion screws	Orthodontic use	Exempt
Eye protection		Exempt
Eyelet	Implant	Exempt
Faceware, protective		Exempt
Fent	Drug	Exempt
Files	Intra-oral, disposable	Exempt
Filling materials		Exempt
Film Hangers		Taxable
Finishin Products	Used in production activities	Taxable
FLC Kit	Filling material	Exempt

SUT - Taxability of Dental Supplies List
Prepared by Department of Revenue 6/03/086

Page 3

Flexi kit	Post for root canal	Exempt
Floss and threader	Used in treatment	Exempt
Fluoride, pastes and solutions	Used in treatment	Exempt
Fluxes		Taxable
Fortify, FRL	Resin/sealant	Exempt
Full CST	Crown	Exempt
Gas dispensing equipment		Taxable
Gel foam 40 cm	Implant	Exempt
Germicide		Taxable
Gingi pak		Exempt
Glasses, protective		Exempt
Gloves, latex or vinyl		Exempt
Gold, platinum, silver		Exempt
Gowns, reusable		Exempt
Gutta percha	Root canal filling material	Exempt
Gypsums	Used in production activities	Taxable
Hand instruments, reusable		Taxable
Hand scrubs		Taxable
Hand tools		Taxable
Hand piece covers		Exempt
Hand piece, contra angles		Taxable
Healing cap	Implant	Exempt
Heilo-molar	Filling material	Exempt
Heilolink	Fillin material	Exempt
Hemodent	Stops bleeding	Exempt
Herculite XR enamel		Exempt
Hex hood set	Implant	Exempt
Hooks	Orthodontic use	Exempt
Hydrosil	Intra-oral use	Exempt
Hygiene models		Taxable
Hypo cal	Prescription liner in tooth base	Exempt
Hypodermics, disposable		Exempt
Impregum, disposable	Intra-oral use	Exempt
Impression material	Intra-oral use	Exempt
Impression material trays		Taxable
Impression Materials	Used in production activities	Taxable
Impression Trays, disposable	Intra-oral use	Exempt
Instrumentation, reusable		Taxable
Insure colors	Filling material	Exempt
Investment ring liners	Used in production activities	Taxable
Investments	Used in production activities	Taxable
IPN bioblend	Denture	Exempt
IRM caps	Temporary fillings	Exempt
IRM ivory	Filling material	Exempt
Irrigating solutions	Used in production activities	Taxable
Irrigating solutions	Intra-oral use	Exempt
Jeltrate, disposable	Intra-oral use	Exempt

SUT - Taxability of Dental Supplies List
Prepared by Department of Revenue 6/03/08
 Filling material

Page 4

Keta-Cem		Exempt
Laboratory equipment		Taxable
Laboratory products		Taxable
Lamps		Taxable
Light curing wand covers		Exempt
Light handle covers		Taxable
Liners	Used in production activities	Taxable
Link Plus	Implant screws	Exempt
Lotions		Taxable
Masks		Exempt
Matrices	Used in production activities	Taxable
Matrix strips, bands	Disposable	Exempt
Medications		Exempt
Mercury		Exempt
Metal prime	Intra-oral use	Exempt
Minikin	Pins	Exempt
Mirrors		Taxable
Model hardeners	Used in production activities	Taxable
Monogram	Gold to cast crowns - intra-oral use	Exempt
Mora mouthguards	Dentures	Exempt
Mouthwashes	Utilized in treatment	Exempt
Napkins, patient		Exempt
Needles /syringes, disposable		Exempt
Night splints	Mouth guard	Exempt
Non prescription drugs		Exempt
Obturator	Root canal sealant	Exempt
Office Equipment		Taxable
Office Furniture		Taxable
Office Supplies		Taxable
Operative Instruments, disposable		Exempt
Organizers		Taxable
Orthodontic appliances		Exempt
Orthodontic ligatures		Exempt
OSHA manuals		Taxable
Paper bibs		Exempt
Paper cups		Taxable
Patterns	Used in production activities	Taxable
Perio dressings		Exempt
Permaridge	Implant	Exempt
Permite double spill	Filling material	Exempt
Pins, posts	Intra-oral use	Exempt
Plaster, gypsum		Taxable
Polishing pastes	Intra-oral use	Exempt
Polishing products	Used in production activities	Taxable
Prescription Drugs		Exempt
Prisma	Filling material	Exempt
Prophy angles, disposable		Exempt
Prophy angles, disposable		Exempt

SUT - Taxability of Dental Supplies List
Prepared by the Department of Revenue 6/03/08

Prophy brushes, disposable		Exempt
Prosthesis, pins, posts, points		Exempt
Reamers	Disposable	Exempt
Redichem	Developer	Taxable
Reline materials		Exempt
Resin bonded refill	Filling material	Exempt
Retraction cords		Exempt
Rubber dam		Exempt
Rubber dams		Exempt
Safety labels		Taxable
Safety monitors		Taxable
Safe signs		Taxable
Screws	Intra-oral use	Exempt
Sealants		Exempt
Sealants		Exempt
Separator mediums	Used in production activities	Taxable
Sharps containers		Taxable
Silantor	Porcelain resin - intra-oral use	Exempt
Silicone sprays		Taxable
Silux	Filling material	Exempt
Snap liquid	Temp. crown material	Exempt
Snap powder	Temp. crown material	Exempt
Soaps		Taxable
Sol set mini drip IN.		Exempt
Solvents		Taxable
Splint materials		Exempt
Sponges	Intra-oral use	Exempt
Sponges, cleaning		Taxable
Sort special	Athletic mouth guard	Taxable
Springs	Orthodontic use	Exempt
Sprues		Taxable
SR ortho a	Dentures	Exempt
SS wire, stainless steel	Intra-oral use	Exempt
Sterile tests, indicators		Taxable
Sterilization bags, pouches		Taxable
Sterilization solutions		Taxable
Surfactants		Taxable
Surgical gowns		Exempt
Surgical soaps, lotions		Taxable
Sutures		Exempt
Sutures, gut, chromic		Exempt
Syringes, disposable		Exempt
Tape		Taxable
Teeth-gold, alloy, porcelain		Exempt
Telephone systems		Taxable
Tenure solution	Intra-oral use	Exempt
Tissue Conditioners		Exempt
TMS kit	Intra-oral use - pins	Exempt

SUT - Taxability of Dental Supplies List
Prepared by Department of Revenue 6/03/08

Page 6

Tooth demonstration models		Taxable
Tooth polishing cups, disposable		Exempt
Toothbrushes	Used in treatment	Exempt
Towels		Taxable
Triad reline	Implant Sealer	Exempt
Tubing		Taxable
Ultrasonic solutions		Taxable
Unidose kit	Individual filling material	Exempt
Vacuum system cleaners		Taxable
Viso dispers	Filling materials	Exempt
Vivosit	Dentures	Exempt
Wax bites		Exempt
Waxes		Taxable
Wedges	Intra-oral use	Exempt
White and Brite	Tooth bleaching kit - used in-house	Exempt
Wires	Orthodontic use	Exempt
X-ray covers		Taxable
X-ray film and mounts		Exempt
X-ray machines		Taxable
X-ray Solutions		Taxable
Zinc phosphate	Filling material	Exempt