Medical and Surgical Supplies

**DESCRIPTION**

**TAX**

<table>
<thead>
<tr>
<th>Exempt</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRANSPARENT FILM, EACH</td>
<td>GAUZE PADS, MEDICATED OR NON-MEDICATED, EACH</td>
</tr>
<tr>
<td>GAUZE PADS, MEDICATED OR NON-MEDICATED, EACH</td>
<td>GAUZE, ELASTIC, ALL TYPES, PER ROLL</td>
</tr>
<tr>
<td>GAUZE, ELASTIC, ALL TYPES, PER ROLL</td>
<td>GAUZE, NON-ELASTIC, PER ROLL</td>
</tr>
<tr>
<td>GAUZE, NON-ELASTIC, PER ROLL</td>
<td>ABSORPTIVE DRESSING (E.G. HYDROCOLLOID), ADHESIVE OR NON-ADHESIVE</td>
</tr>
<tr>
<td>NON-ABSORPTIVE DRESSING (E.G. HYDROGEL), ADHESIVE OR NON-ADHESIVE, EA</td>
<td>SYRINGE WITH NEEDLE, STERILE 1CC, EACH</td>
</tr>
<tr>
<td>SYRINGE WITH NEEDLE, STERILE 1CC, EACH</td>
<td>SYRINGE WITH NEEDLE, STERILE 2CC, EACH</td>
</tr>
<tr>
<td>SYRINGE WITH NEEDLE, STERILE 3CC, EACH</td>
<td>SYRINGE WITH NEEDLE, STERILE 5CC OR GREATER, EACH</td>
</tr>
<tr>
<td>NEEDLE-FREE INJECTION DEVICE, EACH</td>
<td>SUPPLIES FOR SELF-ADMINISTERED INJECTIONS</td>
</tr>
<tr>
<td>SUPPLIES FOR SELF-ADMINISTERED INJECTIONS</td>
<td>NON-CORING NEEDLE OR STYLET WITH OR WITHOUT CATHETER</td>
</tr>
<tr>
<td>SYRINGE, STERILE, 20 CC OR GREATER, EACH</td>
<td>STERILE SALINE OR WATER, 30 CC VIAL</td>
</tr>
<tr>
<td>STERILE SALINE OR WATER, 30 CC VIAL</td>
<td>NEEDLES ONLY, STERILE, ANY SIZE, EACH</td>
</tr>
<tr>
<td>NEEDLES ONLY, STERILE, ANY SIZE, EACH</td>
<td>SUPPLIES FOR MAINTENANCE OF DRUG INFUSION CATHETER, PER WEEK</td>
</tr>
<tr>
<td>SUPPLIES FOR MAINTENANCE OF DRUG INFUSION CATHETER, PER WEEK</td>
<td>SUPPLIES FOR EXTERNAL DRUG INFUSION PUMP, PER CASSETTE OR BAG</td>
</tr>
<tr>
<td>SUPPLIES FOR EXTERNAL DRUG INFUSION PUMP, PER CASSETTE OR BAG</td>
<td>INFUSION SET FOR EXTERNAL INSULIN PUMP, NON NEEDLE CANNULA TYPE</td>
</tr>
<tr>
<td>INFUSION SET FOR EXTERNAL INSULIN PUMP, NON NEEDLE CANNULA TYPE</td>
<td>INFUSION SET FOR EXTERNAL INSULIN PUMP, NEEDLE TYPE</td>
</tr>
<tr>
<td>INFUSION SET FOR EXTERNAL INSULIN PUMP, NEEDLE TYPE</td>
<td>SYRINGE WITH NEEDLE FOR EXTERNAL INSULIN PUMP, STERILE 3CC</td>
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<tr>
<td>SYRINGE WITH NEEDLE FOR EXTERNAL INSULIN PUMP, STERILE 3CC</td>
<td>ALCOHOL OR PEROXIDE, PER PINT</td>
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<tr>
<td>ALCOHOL OR PEROXIDE, PER PINT</td>
<td>ALCOHOL WIPES, PER BOX</td>
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<tr>
<td>ALCOHOL WIPES, PER BOX</td>
<td>ALCOHOL WIPES, PER BOX</td>
</tr>
<tr>
<td>BETADINE OR PHISOHEX SOLUTION, PER PINT</td>
<td>BETADINE OR IODINE SWABS/WIPES, PER BOX</td>
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<tr>
<td>BETADINE OR IODINE SWABS/WIPES, PER BOX</td>
<td>URINE TEST OR REAGENT STRIPS OR TABLETS (100 TABLETS OR STRIPS)</td>
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<tr>
<td>URINE TEST OR REAGENT STRIPS OR TABLETS (100 TABLETS OR STRIPS)</td>
<td>B/G TEST OR REAGENT STRIPS FOR HOME BLOOD GLUCOSE MONITOR/50 STRIPS</td>
</tr>
<tr>
<td>B/G TEST OR REAGENT STRIPS FOR HOME BLOOD GLUCOSE MONITOR/50 STRIPS</td>
<td>REPLACEMENT BATTERY, ANY TYPE, FOR USE W/ MED NEC B/G MTR</td>
</tr>
<tr>
<td>REPLACEMENT BATTERY, ANY TYPE, FOR USE W/ MED NEC B/G MTR</td>
<td>OWNED BY PT, EA</td>
</tr>
<tr>
<td>OWNED BY PT, EA</td>
<td>PLATFORMS FOR HOME BLOOD GLUCOSE MONITOR, 50 PER BOX</td>
</tr>
<tr>
<td>PLATFORMS FOR HOME BLOOD GLUCOSE MONITOR, 50 PER BOX</td>
<td>NORMAL, LOW AND HIGH CALIBRATOR SOLUTION / CHIPS</td>
</tr>
<tr>
<td>NORMAL, LOW AND HIGH CALIBRATOR SOLUTION / CHIPS</td>
<td>SPRING-POWERED DEVICE FOR LANCET, EACH</td>
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<tr>
<td>SPRING-POWERED DEVICE FOR LANCET, EACH</td>
<td>LANCETS, PER BOX OF 100</td>
</tr>
<tr>
<td>LANCETS, PER BOX OF 100</td>
<td>PARAFFIN, PER POUND</td>
</tr>
<tr>
<td>PARAFFIN, PER POUND</td>
<td>Vascular Catheters</td>
</tr>
<tr>
<td>Vascular Catheters</td>
<td>TAX</td>
</tr>
<tr>
<td>TAX DESCRIPTION</td>
<td>DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 50 ML OR GREATER</td>
</tr>
<tr>
<td>DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 50 ML OR GREATER</td>
<td>DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 5 ML OR LESS PER HOUR</td>
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<tr>
<td>DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 5 ML OR LESS PER HOUR</td>
<td>INSERTION TRAY WITHOUT DRAINAGE BAG AND WITHOUT CATHETER</td>
</tr>
<tr>
<td>INSERTION TRAY WITHOUT DRAINAGE BAG AND WITHOUT CATHETER</td>
<td>INSERT TRAY W/OUT DRAIN BAG W/ INDWELLING CATHETER, FOLEY TYPE, 2-WAY</td>
</tr>
<tr>
<td>INSERT TRAY W/OUT DRAIN BAG W/ INDWELLING CATHETER, FOLEY TYPE, 2-WAY</td>
<td>2-WAY ALL SILICONE</td>
</tr>
<tr>
<td>2-WAY ALL SILICONE</td>
<td>INSERTION TRAY W/OUT DRAIN BAG WITH INDWELLING CATHETER, FOLEY TYPE, 3-WAY FOR CONTINUOUS IRRIGATION</td>
</tr>
<tr>
<td>INSERTION TRAY W/OUT DRAIN BAG WITH INDWELLING CATHETER, FOLEY TYPE, 3-WAY FOR CONTINUOUS IRRIGATION</td>
<td>INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 2-WAY LATEX WITH COATING</td>
</tr>
</tbody>
</table>
Exempt

INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 2-WAY ALL SILICONE

INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 3-WAY FOR CONTINUOUS IRRIGATION

THERAPEUTIC AGENT FOR URINARY CATHETER IRRIGATION

IRRIGATION SYRINGE, BULB OR PISTON, EACH

STERILE SALINE IRRIGATION SOLUTION, 1000 ML.

MALE EXTERNAL CATHETER SPECIALTY TYPE, E.G.; INFLATABLE, FACEPLATE, EA

FEMALE EXTERNAL URINARY COLLECTION DEVICE; METAL CUP, EACH

FEMALE EXTERNAL URINARY COLLECTION DEVICE; POUCH, EACH

EXTERNAL CATHETER STARTER SET, MALE/FEMALE, INCLUDES CATHETER/URINARY COLLECTION DEVICE, BAG/POUCH AND ACCES., 7 DAY SUPPLY

PERIANAL FECAL COLLECTION POUCH WITH ADHESIVE, EACH

INCONTINENCE SUPPLY; MISCELLANEOUS

INDWELLING CATHETER; FOLEY TYPE, TWO-WAY LATEX WITH COATING, EA

INDWELLING CATHETER; SPECIALTY TYPE, EG; COUDE, MUSHROOM, WING), EA

INDWELLING CATHETER, FOLEY TYPE, TWO-WAY, ALL SILICONE, EACH

INDWELLING CATHETER; FOLEY TYPE, THREE WAY FOR CONTINUOUS IRRIGATION, EA

MALE EXTERNAL CATHETER W/ OR W/OUT ADHESIVE, W/ OR W/OUT ANTI-REFLUX DEVICE, PER DOZ

INTERMITTENT URINARY CATHETER; STRAIGHT TIP, EACH

INTERMITTENT URINARY CATHETER; COUDE (CURVED) TIP, EACH

INTERMITTENT URINARY CATHETER, WITH INSERTION SUPPLIES

INSERTION TRAY WITH DRAINAGE BAG BUT WITHOUT CATHETER IRRIGATION SYRINGE, BULB OR PISTON, EACH

3-WAY INDWELLING FOLEY CATHETER, EACH

EXTERNAL URETHRAL Clamp OR COMPRESSION DEVICE (NOT TO BE USED FOR CATHETER CLAMP), EACH

BEDSIDE DRAINAGE BAG, DAY OR NIGHT, W/ OR W/OUT ANTI-REFLUX DEVICE

W/ OR W/OUT TUBE, EACH

URINARY LEG BAG; VINYL, WITH OR WITHOUT TUBE, EACH

URINARY SUSPENSORY WITHOUT LEG BAG, EACH

Ostomy Supplies

TAX

OSTOMY FACEPLATE, EACH

SKIN BARRIER; SOLID, 4 X 4 OR EQUIVALENT; EACH

SKIN BARRIER; LIQUID (SPRAY, BRUSH, ETC.) POWDER OR PASTE; PER OZ.

ADHESIVE FOR OSTOMY OR CATHETER; LIQUID (SPRAY, BRUSH, ETC.),CEMENT, POWDER OR PASTE; ANY COMPOSITION (E.G. SILICONE, LATEX, ETC.); PER OZ

OSTOMY ADHESIVE REMOVER WIPES, 50 PER BOX

OSTOMY BELT, EACH

OSTOMY FILTER, ANY TYPE, EACH

IRRIGATION SUPPLY; SLEEVE, EACH

OSTOMY IRRIGATION SUPPLY; BAG, EACH

OSTOMY IRRIGATION SUPPLY; CONE/CATHETER, INCLUDING BRUSH

OSTOMY IRRIGATION SET

LUBRICANT, PER OUNCE

OSTOMY RING, EACH

OSTOMY SUPPLY; MISCELLANEOUS

Supplies

TAX

TAPE, ALL TYPES, ALL SIZES
Exempt

ADHESIVE REMOVER OR SOLVENT (FOR TAPE, CEMENT OR OTHER ADHESIVE) PER OZ.
Exempt
Exempt ELASTIC BANDAGE, PER ROLL (E.G. COMPRESSION BANDAGE)
Exempt
Exempt NON-ELASTIC BINDER FOR EXTREMITY
Exempt
Exempt TRACHEOSTOMA FILTER, ANY TYPE, ANY SIZE EACH
Exempt
Exempt SURGICAL STOCKINGS ABOVE KNEE LENGTH, EACH
Exempt
Exempt SURGICAL STOCKINGS THIGH LENGTH, EACH
Exempt
Exempt SURGICAL STOCKINGS BELOW KNEE LENGTH, EACH
Exempt
Exempt SURGICAL STOCKINGS FULL LENGTH, EACH
Exempt
Exempt DISPOSABLE UNDERPADS, ALL SIZES, (E.G., CHUX'S)
Exempt
Exempt ELECTRODES, (E.G., APNEA MONITOR)
Exempt
Exempt LEAD WIRES, (E.G., APNEA MONITOR)
Exempt
Exempt CONDUCTIVE PASTE OR GEL
Exempt
Exempt PESSARY
Exempt
Exempt SLINGS
Exempt
Exempt SPLINT
Exempt
Exempt RIB BELT
Exempt
Exempt TOPICAL HYPERBARIC OXYGEN CHAMBER, DISPOSABLE
Exempt
Exempt SUPPLIES RISER JAKET
Exempt
Exempt TENS SUPPLIES, 2 LEAD, PER MONTH
Exempt
Exempt MEDICATION SUPPLIES TO BE USED IN DME PRESCRIBED BY PHYSICIAN
Exempt
Exempt BATTERY, HEAVY DUTY; REPLACEMENT FOR PATIENT OWNED VENTILATOR
Exempt
Exempt BATTERY CABLES; REPLACEMENT FOR PATIENT-OWNED VENTILATOR
Exempt
Exempt BATTERY CHARGER; REPLACEMENT FOR PATIENT-OWNED VENTILATOR
Exempt
Exempt CANNULA, NASAL
Exempt
Exempt TUBING (OXYGEN), PER FOOT
Exempt
Exempt MOUTH PIECE
Exempt
Exempt BREATHING CIRCUITS
Exempt
Exempt FACE TENT
Exempt
Exempt VARIABLE CONCENTRATION MASK
Exempt
Exempt TRACHEOTOMY MASK OR COLLAR
Exempt
Exempt TRACHEOSTOMY OR LARYNGECTOMY TUBE
Exempt
Exempt TRACHEOSTOMY, INNER CANNULA (REPLACEMENT ONLY)
Exempt
Exempt TRACHEAL SUCTION CATHETER, ANY TYPE, EACH
Exempt
Exempt TRACHEOSTOMY CARE KIT FOR NEW TRACHEOSTOMY
Exempt
Exempt TRACHEOSTOMY CLEANING BRUSH, EACH
Exempt
Exempt SPACER, BAG OR RESERVOIR, W/ OR W/OUT MASK, FOR USE W/METERED DOSE INHALER
Exempt
Exempt OROPHARYNGEAL SUCTION CATHETER, EACH
Exempt
Exempt TRACHEOSTOMY CARE KIT FOR ESTABLISHED TRACHEOSTOMY
Exempt
Exempt REPLACEMENT BATTERIES. MEDICALLY NECESSARY T.E.N.S. OWNED BY PATIENT
Exempt
Exempt REPLACEMENT, BATTERIES FOR MEDICALLY NECESSARY ELECTRONIC W/C OWNE BY PT
Exempt
Exempt UNDERARM PAD, CRUTCH, REPLACEMENT, EACH
Exempt
Exempt REPLACEMENT, HANDGRIP, CANE, CRUTCH, OR WALKER, EACH
Exempt
Exempt REPLACEMENT, TIP, CANE, CRUTCH, WALKER, EACH.
Exempt
Exempt REPLACEMENT PAD FOR USE WITH MEDICALLY NECESSARY APP OWNED BY PT
Exempt
Exempt SURGICAL SUPPLY; MISCELLANEOUS
Exempt
Exempt CENTRIFUGE (INCLUDES CALIBRATED MICROCAPILLARY TUBES AND SEALEASE)
Exempt
Exempt NEEDLES AND SYRINGES FOR DIALYSIS
Exempt
Exempt STETHOSCOPE
Exempt
Exempt BLOOD PRESSURE CUFF ONLY
Exempt
Exempt AUTOMATIC BLOOD PRESSURE MONITOR
Exempt
Exempt ACTIVATED CARBON FILTERS FOR DIALYSIS
Exempt
Exempt DIALYZERS (ARTIFICIAL KIDNEYS) ALL BRANDS, ALL SIZES PER UNIT
<table>
<thead>
<tr>
<th>Taxable/Exempt</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>STANDARD DIALYSATE SOLUTION, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>BICARBONATE DIALYSATE SOLUTION, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>WATER, STERILE.</td>
</tr>
<tr>
<td>Exempt</td>
<td>TREATED WATER (DEIONIZED, DISTILLED, REVERSE OSMOSIS) FOR USE IN DIALYSIS SYS</td>
</tr>
<tr>
<td>Exempt</td>
<td>FISTULA CANNULATION SET FOR DIALYSIS ONLY</td>
</tr>
<tr>
<td>Exempt</td>
<td>LOCAL/TOPICAL ANESTHETICS FOR DIALYSIS ONLY</td>
</tr>
<tr>
<td>Exempt</td>
<td>SHUNT ACCESSORIES FOR DIALYSIS ONLY</td>
</tr>
<tr>
<td>Exempt</td>
<td>BLOOD TUBING, ARTERIAL OR VENOUS, EACH</td>
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<tr>
<td>Exempt</td>
<td>BLOOD TUBING, ARTERIAL AND VENOUS COMBINED</td>
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<tr>
<td>Taxable</td>
<td>DIALYSATE STANDARD TESTING SOLUTION, SUPPLIES</td>
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<tr>
<td>Taxable</td>
<td>DIALYSATE CONCENTRATE ADDITIVES, EACH</td>
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<tr>
<td>Taxable</td>
<td>BLOOD TESTING SUPPLIES (E.G. VACUTAINERS AND TUBES)</td>
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<tr>
<td>Taxable</td>
<td>SERUM CLOTTING TIME TUBE, PER BOX</td>
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<tr>
<td>Taxable</td>
<td>DEXTROSTICK OR GLUCOSE TEST STRIPS, PER BOX</td>
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<tr>
<td>Taxable</td>
<td>HEMOSTIX, PER BOTTLE</td>
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<tr>
<td>Taxable</td>
<td>AMMONIA TEST PAPER, PER BOX</td>
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<tr>
<td>Exempt</td>
<td>STERILIZING AGENT FOR DIALYSIS EQUIPMENT, PER GALLON</td>
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<tr>
<td>Exempt</td>
<td>CLEANSING AGENTS FOR EQUIPMENT FOR DIALYSIS ONLY</td>
</tr>
<tr>
<td>Exempt</td>
<td>1000 UNITS, 10-30 ML</td>
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<tr>
<td>Exempt</td>
<td>HEMODIALYSIS KIT SUPPLIES</td>
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<tr>
<td>Exempt</td>
<td>HEMOSTATS WITH RUBBER TIPS FOR DIALYSIS</td>
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<tr>
<td>Exempt</td>
<td>DISPOSABLE CATHETER CAPS</td>
</tr>
<tr>
<td>Taxable</td>
<td>PLUMBING AND/OR ELECTRICAL WORK FOR HOME DIALYSIS EQUIPMENT</td>
</tr>
<tr>
<td>Exempt</td>
<td>STORAGE TANKS UTILIZED IN CONNECTION WITH WATER PURIFICATION SYSTEM</td>
</tr>
<tr>
<td>Exempt</td>
<td>REPLACEMENT TANKS FOR DIALYSIS</td>
</tr>
<tr>
<td>Taxable</td>
<td>CONTRACTS, REPAIR AND MAINTENANCE, FOR HOME DIALYSIS EQUIP. (NON COVERED)</td>
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<tr>
<td>Exempt</td>
<td>CONTINUOUS AMBULATORY PERITONEAL DIALYSIS (CAPD) SUPPLY KIT</td>
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<tr>
<td></td>
<td>Supply Kit</td>
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<tr>
<td></td>
<td>TAX DESCRIPTION</td>
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<tr>
<td>Exempt</td>
<td>CONTINUOUS CYCLING PERITONEAL DIALYSIS (CCPD) SUPPLY KIT</td>
</tr>
<tr>
<td>Exempt</td>
<td>INTERMITTENT PERITONEAL DIALYSIS (IPD) SUPPLY KIT</td>
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<tr>
<td>Taxable</td>
<td>NON-MEDICAL SUPPLIES FOR DIALYSIS, (I.E., SCALE, SCISSORS, STOPWATCH, ETC.)</td>
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<tr>
<td>Exempt</td>
<td>GOMCO DRAIN BOTTLE</td>
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<tr>
<td>Exempt</td>
<td>MISCELLANEOUS DIALYSIS SUPPLIES, NOT IDENTIFIED ELSEWHERE, BY REPORT</td>
</tr>
<tr>
<td>Exempt</td>
<td>PREPARATION KITS</td>
</tr>
<tr>
<td>Exempt</td>
<td>VENOUS PRESSURE CLAMPS, EACH</td>
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<tr>
<td>Exempt</td>
<td>DIALYZER HOLDER, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>HARVARD PRESSURE CLAMP, EACH</td>
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<tr>
<td>Exempt</td>
<td>MEASURING CYLINDER, ANY SIZE, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>GLOVES, STERILE OR NON-STERILE, PER PAIR</td>
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### Additional Ostomy Supplies

<table>
<thead>
<tr>
<th>Taxable/Exempt</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>POUCH, CLOSED; WITH BARRIER ATTACHED (1 PIECE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, CLOSED; WITHOUT BARRIER ATTACHED (1 PIECE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, CLOSED; FOR USE ON FACEPLATE</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, CLOSED; FOR USE ON BARRIER WITH FLANGE (2 PIECE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>STOMA CAP</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, DRAINABLE; WITH BARRIER ATTACHED (1 PIECE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, DRAINABLE; WITHOUT BARRIER ATTACHED (1 PIECE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, DRAINABLE; FOR USE ON BARRIER WITH FLANGE (2 PIECE SYSTEM)</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, DRAINABLE; WITH FACEPLATE ATTACHED; PLASTIC OR RUBBER</td>
</tr>
<tr>
<td>Exempt</td>
<td>POUCH, DRAINABLE; FOR USE ON FACEPLATE; PLASTIC OR RUBBER</td>
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</tbody>
</table>
Exempt POUCH, URINARY; WITH BARRIER ATTACHED (1 PIECE)
Exempt POUCH, URINARY; WITHOUT BARRIER ATTACHED (1 PIECE)
Exempt POUCH, URINARY; FOR USE ON BARRIER WITH FLANGE (2 PIECE)
Exempt POUCH, URINARY; WITH FACEPLATE ATTACHED; PLASTIC OR RUBBER
Exempt POUCH, URINARY; FOR USE ON FACEPLATE; PLASTIC OR RUBBER
Exempt CONTINENT DEVICE; PLUG FOR CONTINENT STOMA
Exempt CONTINENT DEVICE; CATHETER FOR CONTINENT STOMA
Exempt OSTOMY ACCESSORY; CONVEX INSERT

Additional Incontinence Appliances/Supplies

TAX
DESCRIPTION
Exempt BEDSIDE DRAINAGE BOTTLE WITH OR WITHOUT TUBING, RIGID OR EXPANDABLE, EA
Exempt URINARY SUSPENSOR; WITH LEG BAG, WITH OR WITHOUT TUBE
Exempt URINARY LEG BAG; LATEX
Exempt LEG STRAP; LATEX, PER SET
Exempt LEG STRAP; FOAM OR FABRIC, PER SET

Supplies for Either Incontinence or Ostomy Appliances

TAX
DESCRIPTION
Exempt SKIN BARRIER; WIPES, BOX PER 50
Exempt SKIN BARRIER; SOLID, 6 X 6 OR EQUIVALENT, EACH
Exempt SKIN BARRIER; SOLID, 8 X 8 OR EQUIVALENT EACH
Exempt SKIN BARRIER; WITH FLANGE (SOLID, FLEXIBLE OR ACCORDION), ANY SIZE EA
Exempt ADHESIVE; DISC OR FOAM PAD
Exempt APPLIANCE CLEANER, INCONTINENCE AND OSTOMY APPLIANCES, PER 16 OZ.

Diabetic Shoes, Fitting, and Modifications

TAX
DESCRIPTION
FOR DIABETICS ONLY, FITTING (INCLUDING FOLLOW UP), CUSTOM PREPARATION AND SUPPLY OF OFF-THE-SHELF DEPTH-INLAY SHOE MANUFACTURED TO ACCOMMODATE MULTI-DENSITY INSERT(S), PER SHOE.
FOR DIABETICS ONLY, FITTING (INCLUDING FOLLOW UP), CUSTOM PREPARATION & SUPPLY OF SHOE MOLDED FROM CASTS) OF PATIENT’S FOOT (CUSTOM MOLDED SHOE) PER S
FOR DIABETICS ONLY, MULTIPLE DENSITY INSERT(S), PER SHOE
FOR DIABETICS ONLY, MODIFICATION (INCLUDING FITTING) OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM-MOLDED SHOE WITH ROLLER OR RIGID ROCKER BOTTOM, PER S
FOR DIABETICS ONLY, MODIFICATION (INCLUDING FITTING) OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM-MOLDED SHOE WITH WEDGE(S), PER SHOE
FOR DIABETICS ONLY, NOT OTHERWISE SPECIFIED MODIFICATION (INCLUDING FITTING) OF OFF-THE-SHELF DEPTH-INLAY SHOE OR CUSTOM MOLDED SHOE, PER SHOE

Dressings

TAX
DESCRIPTION
Exempt COLLAGEN BASED WOUND DRESSING, WOUND COVER, EACH DRESSING
Exempt SILICONE GEL SHEET, EACH (CODE NOT VALID FOR MEDICARE)
Exempt WOUND POUCH, EACH
Exempt  ALGINATE DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, EACH DRESSING
Exempt  ALGINATE DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., EACH DRESSING
Exempt  ALGINATE DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., EACH DRESSING
Exempt  ALGINATE DRESSING, WOUND FILLER, PER 6 INCHES
Exempt  COMPOSITE DRESSING, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  COMPOSITE DRESSING, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY ADHESIVE BORDER, EACH DRESSING
Exempt  COMPOSITE DRESSING, PAD SIZE MORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING.
Exempt  CONTACT LAYER, 16 SQ. IN. OR LESS, EACH DRESSING
Exempt  CONTACT LAYER, MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., EACH DRESSING
Exempt  CONTACT LAYER, MORE THAN 48 SQ. IN., EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER EACH DRESSING
Exempt  FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, NON-STERILE, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, NON-STERILE, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, NON-STERILE, PAD SIZE MORE THAN 48 SQ IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, NON-IMPREGNATED, PAD SIZE MORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, IMPREGNATED, OTHER THAN WATER OR NORMAL SALINE, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, IMPREGNATED, OTHER THAN WATER OR NORMAL SALINE, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.
Exempt  GAUZE, IMPREGNATED, OTHER THAN WATER OR NORMAL SALINE, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt  GAUZE, IMPREGNATED, WATER OR NORMAL SALINE, PAD SIZE 16 SQ.
Exempt GAUZE, IMPREGNATED, WATER OR NORMAL SALINE, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt TRANSPARENT FILM, 16 SQ. IN. OR LESS, EACH DRESSING.

Exempt TRANSPARENT FILM, MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., EACH DRESSING.

Exempt TRANSPARENT FILM, MORE THAN 48 SQ. IN., EACH DRESSING.

Exempt TRANSPARENT FILM, MORE THAN 48 SQ. IN., EACH DRESSING.

Exempt TRANSPARENT FILM, MORE THAN 48 SQ. IN., EACH DRESSING.

Exempt TRANSPARENT FILM, MORE THAN 48 SQ. IN., EACH DRESSING.
Exempt WOUND CLEANSERS, ANY TYPE, ANY SIZE
Exempt WOUND FILLER, NOT ELSEWHERE CLASSIFIED, GEL/PASTE PER FLUID OZ.
Exempt WOUND FILLER, NOT ELSEWHERE CLASSIFIED, DRY FORM, PER GRAM
Exempt GAUZE, ELASTIC, NON-SterILE, ALL TYPES, PER LINEAR YARD
Exempt GAUZE, NON-ELASTIC, NON-SterILE, PER LINEAR YARD
Exempt TAPE, ALL TYPES, PER 18 INCHES
Exempt GAUZE, IMPREGNATED, OTHER THAN WATER OR NORMAL SALINE, ANY WIDTH, PER LINEAR YARD
Exempt GAUZE, NON IMPREGNATED, STERILE, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt GAUZE, NON IMPREGNATED, STERILE, PAD SIZE MORE THAN 16 SQ. IN. BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt GAUZE, NON IMPREGNATED, STERILE, PAD SIZE MORE THAN 48 SQ. IN.
Exempt IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.
Exempt GAUZE, ELASTIC, STERILE, ALL TYPES, PER LINEAR YARD
Exempt GAUZE, NON-ELASTIC, NON-SterILE, PER LINEAR YARD

Miscellaneous and Experimental

TAX DESCRIPTION
Exempt PERSONAL COMFORT ITEM
Exempt NONCOVERED ITEM OR SERVICE
Taxable EXERCISE EQUIPMENT

Enteral Formulae and Enteral Medical Supplies

TAX DESCRIPTION
Exempt ENTERAL FEEDING SUPPLY KIT; SYRINGE, PER DAY
Exempt ENTERAL FEEDING SUPPLY KIT; PUMP FED, PER DAY
Exempt ENTERAL FEEDING SUPPLY KIT; GRAVITY FED, PER DAY
Exempt NASOGASTRIC TUBING WITH STYLET
Exempt NASOGASTRIC TUBING WITHOUT STYLET
Exempt STOMACH TUBE - LEVINE TYPE
Exempt GASTROSTOMY/JEJUNOSTOMY TUBING
Exempt GASTROSTOMY TUBE, SILICONE WITH SLIDING RING, EACH
Exempt ENTERAL FORMULAE; CATEGORY I: SEMI-SYNTHETIC INTACT PROTEIN/PROTEIN ISOLATES (E.G., ENRICH, ENSURE, ENSURE HN, ENSURE POWDER, ISOCAL, LONALAC POWDER, MERITENE, MERITENE POWDER, OSMOLITE, OSMOLITE HN, PORTAGEN POWDER, SUSTACAL, RENU, SUSTAGEN POWDER, TRAVASORB)
Exempt ENTERAL FORMULAE; CATEGORY I: NATURAL INTACT PROTEIN/PROTEIN ISOLATES (E.G., COMPLEAT B, VITANEED, COMPLEAT B MODIFIED) 100 CALORIES= 1 UNIT
Exempt ENTERAL FORMULAE; CATEGORY II: INTACT PROTEIN/PROTEIN ISOLATES (CALORICALLY DENSE) (E.G., MAGNACAL, ISOCAL, HCN, SUSTACAL HC, ENSURE PLUS, ENSURE PLUS HN) 100 CALORIES = 1 UNIT
Exempt ENTERAL FORMULAE; CATEGORY III: HYDROLIZED PROTEIN/AMINO ACIDS (E.G., CRITICARE HN, VIVONEX T.E.N (TOTAL ENTERAL NUTRITION), VIVONEX HN, VITAL (VITAL HN), TRAVASORB HN, ISOTEIN HN, PRECISION HN, PRECISION ISOTONIC) 100 CALORIES = 1 UNIT
Exempt ENTERAL FORMULAE; CATEGORY IV: DEFINED FORMULA FOR SPECIAL METABOLIC NEED, (E.G., HEPATIC-AID, TRAVASORB HEPATIC, TREVASORS MCT, TRAVASORB RENAL, TRAUM-AID, TRAMACAL, AMINAID) 100 CALORIES = 1 UNIT
Exempt ENTERAL FORMULAE; CATEGORY V: MODULAR COMPONENTS (PROTEIN, CARBOHYDRATES, FAT) (E.G. PROPAC, GERVAL PROTEIN, PROMIX,
CASEC, MODUCAL, CONTROLYTE, POLYCOSE LIQUID OR POWDER, SUMACAL, MICROLIPOIDS, MCT OIL, NUTRI-SOURCE) 100 CALORIES = 1 UNIT

ENTERAL FORMULAE; CATEGORY VI: STANDARDIZED NUTRIENTS (VIVONEX STD., TRAVASORB STD. PRECISION LR AND TOLEREX) 100 CALORIES = 1 UNIT

Parenteral Nutrition Solutions and Supplies

TAX DESCRIPTION
Exempt PARENTERAL NUTRITION SOLUTION: CARBOHYDRATES (DEXTROSE), 50% OR LESS (500 ML = 1 UNIT) - HOMEMIX
Exempt PARENTERAL NUTRITION SOLUTION; AMINO ACID, 3.5%, (500 ML = 1 UNIT) #NAME?
Exempt PARENTERAL NUTRITION SOLUTION; AMINO ACID, 5.5% THROUGH 7% (500 ML = 1 UNIT) - HOMEMIX
Exempt PARENTERAL NUTRITION SOLUTION; AMINO ACID, 7% THROUGH 8.5% (500 ML = 1 UNIT) - HOMEMIX
Exempt PARENTERAL NUTRITION SOLUTION: AMINO ACID, GREATER THAN 8.5% (500 ML = 1 UNIT) - HOMEMIX
Exempt PARENTERAL NUTRITION SOLUTION; CARBOHYDRATES (DEXTROSE) GREATER THAN 50% (500 ML = 1 UNIT) - HOMEMIX
Exempt PARENTERAL NUTRITION SOLUTION; LIPIDS, 10% WITH ADMINISTRATION SET (500 ML = 1 UNIT)
Exempt PARENTERAL NUTRITION SOLUTION, LIPIDS, 20% WITH ADMINISTRATION SET (500 ML = 1 UNIT)
Exempt PARENTERAL NUTRITION SOLUTION; COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS, AND VITAMINS, INCLUDING PREPARATION, ANY STRENGTH, 10 TO 51 GRAMS OF PROTEIN - PREMIX
Exempt PARENTERAL NUTRITION SOLUTION; COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS, AND VITAMINS, INCLUDING PREPARATION, ANY STRENGTH, 52 TO 73 GRAMS OF PROTEIN - PREMIX
Exempt PARENTERAL NUTRITION SOLUTION; COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS AND VITAMINS INCLUDING PREPARATION, ANY STRENGTH, 74 TO 100 GRAMS OF PROTEIN - PREMIX
Exempt PARENTERAL NUTRITION SOLUTION; COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS AND VITAMINS INCLUDING PREPARATION, ANY STRENGTH, OVER 100 GRAMS OF PROTEIN - PREMIX
Exempt PARENTERAL NUTRITION; ADDITIVES (VITAMINS, TRACE ELEMENTS, HEPARIN, ELECTROLYTES) HOMEMIX PER DAY
Exempt PARENTERAL NUTRITION SUPPLY KIT; PREMIX, PER DAY
Exempt PARENTERAL NUTRITION SUPPLY KIT; HOME MIX, PER DAY
Exempt PARENTERAL NUTRITION ADMINISTRATION KIT, PER DAY
Exempt PARENTERAL NUTRITION SOLUTION: COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS, AND VITAMINS, INCLUDING PREPARATION, ANY STRENGTH, RENAL - AMIROSYN RF, NEPHRAMINE, RENAMINE - PREMIX
Exempt PARENTERAL NUTRITION SOLUTION: COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS, AND VITAMINS, INCLUDING PREPARATION, ANY STRENGTH, HEPATIC - FREAMINE HBC, HEPATAMINE - PREMIX
Exempt PARENTERAL NUTRITION SOLUTION: COMPOUNDED AMINO ACID AND CARBOHYDRATES WITH ELECTROLYTES, TRACE ELEMENTS, AND VITAMINS, INCLUDING PREPARATION, ANY STRENGTH, STRESS
BRANCH CHAIN AMINO ACIDS - PREMIX

Enteral and Parteral Pumps

TAX  DESCRIPTION
Exempt ENTERAL NUTRITION INFUSION PUMP - WITHOUT ALARM
Exempt ENTERAL NUTRITION INFUSION PUMP - WITH ALARM
Exempt PARENTERAL NUTRITION INFUSION PUMP, PORTABLE
Exempt PARENTERAL NUTRITION INFUSION PUMP, STATIONARY
Exempt NOC FOR ENTERAL SUPPLIES
Exempt NOC FOR PARENTERAL SUPPLIES

Canes

TAX  DESCRIPTION
Exempt CANE, INCLUDES CANES OF ALL MATERIALS, ADJUSTABLE OR FIXED, W/TIP
Exempt CANE, QUAD OR THREE PRONG, INCLUDES CANES OF ALL MATERIALS, ADJUSTABLE OR FIXED, WITH TIPS

Crutches

TAX  DESCRIPTION
Exempt CRUTCHES, FOREARM, INCLUDES CRUTCHES OF VARIOUS MATERIALS ADJUSTABLE OR FIXED, PAIR, COMPLETE WITH TIPS AND HANDGRIPS
Exempt CRUTCH FOREARM, INCLUDES CRUTCHES OF VARIOUS MATERIALS ADJUSTABLE OR FIXED, EACH, WITH TIP AND HANDGRIPS
Exempt CRUTCHES UNDERARM, WOOD, ADJUSTABLE OR FIXED, PAIR, WITH PADS, TIPS AND HANDGRIPS
Exempt CRUTCH UNDERARM, WOOD, ADJUSTABLE OR FIXED, EACH, WITH PAD, TIP & HANDGRIP
Exempt CRUTCHES UNDERARM, OTHER THAN WOOD, ADJUSTABLE OR FIXED PAIR, WITH PADS, TIPS AND HANDGRIPS
Exempt CRUTCH UNDERARM, OTHER THAN WOOD, ADJUSTABLE OR FIXED EACH WITH PAD, TIP AND HANDGRIP

Walkers

TAX  DESCRIPTION
Exempt WALKER, RIGID (PICKUP), ADJUSTABLE OR FIXED HEIGHT
Exempt WALKER, FOLDING (PICKUP), ADJUSTABLE OR FIXED HEIGHT
Exempt RIGID WALKER, WHEELED, WITHOUT SEAT
Exempt RIGID WALKER, WHEELED, WITH SEAT
Exempt FOLDING WALKER, WHEELED, WITHOUT SEAT
Exempt WALKER, WHEELED, WITH SEAT AND CRUTCH ATTACHMENTS
Exempt FOLDING WALKER, WHEELED, WITH SEAT
Exempt HEAVY DUTY, MULTIPLE BREAKING SYSTEM, VARIABLE WHEEL RESISTANCE WALKER
Exempt PLATFORM ATTACHMENT, FOREARM CRUTCH, EACH
Exempt PLATFORM ATTACHMENT, WALKER, EACH
Exempt WHEEL ATTACHMENT, RIGID PICK-UP WALKER

Attachments

TAX  DESCRIPTION
Exempt SEAT ATTACHMENT, WALKER
Exempt CRUTCH ATTACHMENT, WALKER, EACH
Exempt LEG EXTENSIONS FOR A WALKER
Exempt BRAKE ATTACHMENT, FOR WHEELED WALKER

Commodores

TAX  DESCRIPTION
<table>
<thead>
<tr>
<th>Exempt</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SITZ TYPE BATH OR EQUIPMENT, PORTABLE, USED WITH OR WITHOUT COMMODE</td>
<td></td>
</tr>
<tr>
<td>SITZ TYPE BATH OR EQUIPMENT, PORTABLE, USED WITH OR WITHOUT COMMODE, WITH FAUCET ATTACHMENT/S</td>
<td></td>
</tr>
<tr>
<td>SITZ BATH CHAIR</td>
<td></td>
</tr>
<tr>
<td>COMMODE CHAIR, STATIONARY, WITH FIXED ARMS</td>
<td></td>
</tr>
<tr>
<td>COMMODE CHAIR, MOBILE, WITH FIXED ARMS</td>
<td></td>
</tr>
<tr>
<td>COMMODE CHAIR, STATIONARY, WITH DETACHABLE ARMS</td>
<td></td>
</tr>
<tr>
<td>COMMODE CHAIR, MOBILE, WITH DETACHABLE ARMS</td>
<td></td>
</tr>
<tr>
<td>PAIL OR PAN FOR USE WITH COMMODE CHAIR</td>
<td></td>
</tr>
<tr>
<td>FOOT REST, FOR USE WITH COMMODE CHAIR, EACH</td>
<td></td>
</tr>
<tr>
<td>AIR PRESSURE PAD OR CUSHION, NONPOSITIONING</td>
<td></td>
</tr>
<tr>
<td>WATER PRESSURE PAD OR CUSHION, NONPOSITIONING</td>
<td></td>
</tr>
<tr>
<td>GEL PRESSURE PAD OR CUSHION, NONPOSITIONING</td>
<td></td>
</tr>
<tr>
<td>DRY PRESSURE PAD OR CUSHION, NONPOSITIONING</td>
<td></td>
</tr>
</tbody>
</table>

**Decubitus Care Equipment**

<table>
<thead>
<tr>
<th>TAX DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt PRESSURE PAD, ALTERNATING WITH PUMP</td>
</tr>
<tr>
<td>Exempt PRESSURE PAD, ALTERNATING WITH PUMP, HEAVY DUTY</td>
</tr>
<tr>
<td>Exempt PUMP FOR ALTERNATING PRESSURE PAD</td>
</tr>
<tr>
<td>Exempt DRY PRESSURE MATTRESS</td>
</tr>
<tr>
<td>Exempt GEL OR GEL-LIKE PRESSURE PAD FOR MATTRESS</td>
</tr>
<tr>
<td>Exempt AIR PRESSURE MATTRESS</td>
</tr>
<tr>
<td>Exempt WATER PRESSURE MATTRESS</td>
</tr>
<tr>
<td>Exempt SYNTHETIC SHEEPSKIN PAD</td>
</tr>
<tr>
<td>Exempt LAMBSWOOL SHEEPSKIN PAD, ANY SIZE</td>
</tr>
<tr>
<td>Exempt HEEL OR ELBOW PROTECTOR, EACH</td>
</tr>
<tr>
<td>Exempt LOW PRESSURE AND POSITIONING EQUALIZATION PAD</td>
</tr>
<tr>
<td>Exempt POWERED AIR FLOTATION BED (LOW AIR LOSS THERAPY)</td>
</tr>
<tr>
<td>Exempt AIR FLUIDIZED BED</td>
</tr>
<tr>
<td>Exempt GEL PRESSURE MATTRESS</td>
</tr>
<tr>
<td>Exempt AIR PRESSURE PAD FOR MATTRESS</td>
</tr>
<tr>
<td>Exempt WATER PRESSURE, PAD FOR MATTRESS</td>
</tr>
<tr>
<td>Exempt DRY PRESSURE PAD FOR MATTRESS</td>
</tr>
</tbody>
</table>

**Heat/Cold Application**

<table>
<thead>
<tr>
<th>TAX DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt HEAT LAMP, WITHOUT STAND (TABLE MODEL), INCLUDES BULB OR INFRARED ELEMENT</td>
</tr>
<tr>
<td>Exempt PHOTOTHERAPY (BILIRUBIN) LIGHT WITH PHOTOMETER</td>
</tr>
<tr>
<td>Exempt HEAT LAMP, WITH STAND, INCLUDES BULB, OR INFRARED ELEMENT</td>
</tr>
<tr>
<td>Exempt ELECTRIC HEAT PAD, STANDARD</td>
</tr>
<tr>
<td>Exempt ELECTRIC HEAT PAD, MOIST</td>
</tr>
<tr>
<td>Exempt WATER CIRCULATING HEAT PAD WITH PUMP</td>
</tr>
<tr>
<td>Exempt WATER CIRCULATING COLD PAD WITH PUMP</td>
</tr>
<tr>
<td>Exempt HOT WATER BOTTLE</td>
</tr>
<tr>
<td>Exempt HYDROCOLLATOR UNIT, INCLUDES PADS</td>
</tr>
<tr>
<td>Exempt ICE CAP OR COLLAR</td>
</tr>
<tr>
<td>Exempt PARAFFIN BATH UNIT, PORTABLE (SEE MEDICAL SUPPLY CODE A4265 FOR PARAFFIN)</td>
</tr>
<tr>
<td>Exempt PUMP FOR WATER CIRCULATING PAD</td>
</tr>
<tr>
<td>Exempt WATER CIRCULATING HEAT/COLD PAD WITH PUMP</td>
</tr>
<tr>
<td>Exempt NON-ELECTRIC HEAT PAD, MOIST</td>
</tr>
<tr>
<td>Exempt HYDROCOLLATOR UNIT, PORTABLE</td>
</tr>
</tbody>
</table>
## Bath and Toilet Aids

<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable</td>
<td>BATH TUB WALL RAIL, EACH</td>
</tr>
<tr>
<td>Taxable</td>
<td>BATH TUB RAIL, FLOOR BASE</td>
</tr>
<tr>
<td>Taxable</td>
<td>TOILET RAIL, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>RAISED TOILET SEAT</td>
</tr>
<tr>
<td>Exempt</td>
<td>TUB STOOL OR BENCH</td>
</tr>
<tr>
<td>Taxable</td>
<td>TRANSFER TUB RAIL ATTACHMENT</td>
</tr>
<tr>
<td>Exempt</td>
<td>PAD FOR WATER CIRCULATING HEAT UNIT</td>
</tr>
</tbody>
</table>

## Hospital Beds and Accessories

<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, FIXED HEIGHT, WITH ANY TYPE SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, FIXED HEIGHT, WITH ANY TYPE SIDE RAILS, WITHOUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, VARIABLE HEIGHT, HI-LO, WITH ANY TYPE SIDE RAILS RAILS, W/MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, VARIABLE HEIGHT, HI-LO, WITH ANY TYPE SIDE W/OUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, SEMI-ELECTRIC (HEAD AND FOOT ADJUSTMENT), WITH ANY TYPE SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, SEMI-ELECTRIC (HEAD AND FOOT ADJUSTMENT), WITH ANY TYPE SIDE RAILS, WITHOUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, TOTAL ELECTRIC (HEAD, FOOT AND HEIGHT ADJUSTMENTS), WITH ANY TYPE SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, TOTAL ELECTRIC (HEAD, FOOT AND HEIGHT ADJUSTMENTS), WITH ANY TYPE SIDE RAILS, WITHOUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, INSTITUTIONAL TYPE INCLUDES: OSCILLATING, CIRCULATING AND STRYKER FRAME, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>MATTRESS, INNERSPRING</td>
</tr>
<tr>
<td>Exempt</td>
<td>MATTRESS, FOAM RUBBER</td>
</tr>
<tr>
<td>Exempt</td>
<td>BED BOARD</td>
</tr>
<tr>
<td>Taxable</td>
<td>OVER-BED TABLE</td>
</tr>
<tr>
<td>Exempt</td>
<td>BED PAN, STANDARD, METAL OR PLASTIC</td>
</tr>
<tr>
<td>Exempt</td>
<td>BED PAN, FRACTURE, METAL OR PLASTIC</td>
</tr>
<tr>
<td>Exempt</td>
<td>ALTERNATING PRESSURE MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>BED CRADLE, ANY TYPE</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, FIXED HEIGHT, WITHOUT SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, FIXED HEIGHT, WITHOUT SIDE RAILS, WITHOUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, VARIABLE HEIGHT, HI-LO, WITHOUT SIDE RAILS, W/MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, VARIABLE HEIGHT, HI-LO, WITHOUT SIDE RAILS, W/OUT MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, SEMI-ELECTRIC (HEAD AND FOOT ADJUSTMENT), WITHOUT SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, SEMI-ELECTRIC (HEAD AND FOOT ADJUSTMENT), WITHOUT SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, TOTAL ELECTRIC (HEAD, FOOT AND HEIGHT ADJUSTMENTS), WITHOUT SIDE RAILS, WITH MATTRESS</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOSPITAL BED, TOTAL ELECTRIC (HEAD, FOOT AND HEIGHT ADJUSTMENTS), WITHOUT SIDE RAILS, WITHOUT MATTRESS</td>
</tr>
</tbody>
</table>

## Hospital Bed Accessories

<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
</table>
Exempt  BED SIDE RAILS, HALF LENGTH
Exempt  BED SIDE RAILS, FULL LENGTH
Taxable  BED ACCESSORY: BOARD, TABLE OR SUPPORT DEVICE, ANY TYPE
Exempt  URINAL; MALE, JUG-TYPE, ANY MATERIAL
Exempt  URINAL; FEMALE; JUG-TYPE, ANY MATERIAL
Exempt  AIR PRESSURE PAD ELEVATOR FOR HEEL
Exempt  OXYGEN CONTENTS, GASEOUS, PER CUBIC FOOT (INCLUDES ALL CHARGES FOR USE OF THE CONTAINER)
Exempt  OXYGEN CONTENTS, GASEOUS, PER 100 CUBIC FEET (INCLUDES ALL CHARGES FOR USE OF THE CONTAINER)
Exempt  OXYGEN CONTENTS, LIQUID, PER POUND
Exempt  OXYGEN CONTENTS, LIQUID, PER 100 POUNDS
Exempt  OXYGEN REFILL FOR PORTABLE GASEOUS SYSTEMS ONLY, UP TO 23 CUBIC FEET, (INCLUDES ALL CHARGES FOR USE OF THE CONTAINER

Oxygen and Related Respiratory Equipment

Tax Description
Exempt  STATIONARY COMPRESSED GASEOUS OXYGEN SYSTEM, RENTAL; INCLUDES CONTENTS (PER UNIT), REGULATOR, FLOWMETER, HUMIDIFIER, NEBULIZER, CANNULA OR MASK, & TUBING; 1 UNIT = 50 CUBIC FT.
Exempt  STATIONARY COMPRESSED GAS SYSTEM, PURCHASE; INCLUDES REGULATOR, FLOWMETER, HUMIDIFIER, NEBULIZER, CANNULA OR MASK, & TUBING
Exempt  PORTABLE GASEOUS OXYGEN SYSTEM, PURCHASE; INCLUDES REGULATOR, FLOWMETER, HUMIDIFIER, CANNULA OR MASK, AND TUBING
Exempt  PORTABLE GASEOUS OXYGEN SYSTEM, RENTAL; INCLUDES REGULATOR FLOWMETER, HUMIDIFIER, CANNULA OR MASK, AND TUBING
Exempt  PORTABLE LIQUID OXYGEN SYSTEM, RENTAL; INCLUDES PORTABLE CONTAINER, SUPPLY RESERVOIR, HUMIDIFIER, FLOWMETER, REFILL ADAPTER, CONTENTS GAUGE, CANNULA OR MASK, AND TUBING
Exempt  PORTABLE LIQUID OXYGEN SYSTEM, PURCHASE; INCLUDES PORTABLE CONTAINER, SUPPLY RESERVOIR, FLOWMETER, HUMIDIFIER, CONTENTS GAUGE, CANNULA OR MASK, TUBING AND REFILL ADAPTER
Exempt  STATIONARY LIQUID OXYGEN SYSTEM, RENTAL; INCLUDES USE OF RESERVOIR, CONTENTS (PER UNIT), REGULATOR, FLOWMETER HUMIDIFIER, NEBULIZER, CANNULA OR MASK, & TUBING; 1 UNIT = 10 LBS.
Exempt  STATIONARY LIQUID OXYGEN SYSTEM, PURCHASE; INCLUDES USE OF RESERVOIR, CONTENTS INDICATOR, REGULATOR, FLOWMETER HUMIDIFIER, NEBULIZER, CANNULA OR MASK, AND TUB
Exempt  OXYGEN CONTENTS, GASEOUS, PER UNIT (FOR USE WITH OWNED GASEOUS STATIONARY SYSTEMS OR WHEN BOTH A STATIONARY AND PORTABLE GASEOUS SYSTEM ARE OWNED; 1 UNIT = 50 CUBIC FT.)
Exempt  OXYGEN CONTENTS, LIQUID, PER UNIT (FOR USE WITH OWNED LIQUID STATIONARY SYSTEMS OR WHEN BOTH A STATIONARY AND PORTABLE LIQUID SYSTEM ARE OWNED; 1 UNIT = 10 LBS.
Exempt  PORTABLE OXYGEN CONTENTS, GASEOUS, PER UNIT (FOR USE ONLY WITH PORTABLE GASEOUS SYSTEMS WHEN NO STATIONARY GAS OR LIQUID SYSTEM IS USED; 1 UNIT = 5 CUBIC FT.
Exempt  PORTABLE OXYGEN CONTENTS, LIQUID, PER UNIT (FOR USE ONLY WITH PORTABLE LIQUID SYSTEMS WHEN NO STATIONARY GAS OR LIQUID SYSTEM IS USED; 1 UNIT = 1 LB.)
Exempt  VOLUME VENTILATOR; STATIONARY OR PORTABLE
Exempt  INTERMITTENT ASSIST DEVICE WITH CONTINUOUS POSITIVE AIRWAY PRESSURE DEVICE (CPAP)
Exempt  THERAPEUTIC VENTILATOR; SUITABLE FOR USE 12 HOURS OR LESS PER DAY
<table>
<thead>
<tr>
<th>Exempt</th>
<th>OXYGEN TENT, EXCLUDING CROUP OR PEDIATRIC TENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>CHEST SHELL (CUIRASS)</td>
</tr>
<tr>
<td>Exempt</td>
<td>CHEST WRAP</td>
</tr>
<tr>
<td>Exempt</td>
<td>NEGATIVE PRESSURE VENTILATOR; PORTABLE OR STATIONARY</td>
</tr>
<tr>
<td>Exempt</td>
<td>ROCKING BED WITH OR WITHOUT SIDE RAILS</td>
</tr>
<tr>
<td>Exempt</td>
<td>PERCUSSOR, ELECTRIC OR PNEUMATIC, HOME MODEL</td>
</tr>
</tbody>
</table>

### IPPB Machines

#### TAX DESCRIPTION

| Exempt | IPPB MACHINE, ALL TYPES, WITH BUILT-IN NEBULIZATION; MANUAL OR AUTOMATIC VALVES; INTERNAL OR EXTERNAL POWER SOURCE |

### Humidifiers/Compressors/Nebulizers For Use With Oxygen IPPB Equipment

#### TAX DESCRIPTION

| Exempt | HUMIDIFIER, DURABLE FOR EXTENSIVE SUPPLEMENTAL HUMIDIFICATION DURING IPPB TREATMENTS OR OXYGEN DELIVERY |
| Exempt | HUMIDIFIER, DURABLE, GLASS OR AUTOCLAVABLE PLASTIC BOTTLE TYPE, FOR USE WITH REGULATOR OR FLOWMETER |
| Exempt | HUMIDIFIER, DURABLE FOR SUPPLEMENTAL HUMIDIFICATION DURING IPPB TREATMENT OR OXYGEN DELIVERY |
| Exempt | COMPRESSOR, AIR POWER SOURCE FOR EQUIPMENT WHICH IS NOT SELF-CONTAINED OR CYLINDER DRIVEN |
| Exempt | NEBULIZER, WITH COMPRESSOR |
| Exempt | NEBULIZER; ULTRASONIC |
| Exempt | NEBULIZER, DURABLE, GLASS OR AUTOCLAVABLE PLASTIC BOTTLE TYPE, FOR USE WITH REGULATOR OR FLOWMETER |
| Exempt | NEBULIZER, WITH COMPRESSOR AND HEATER |
| Exempt | SUCTION PUMP, HOME MODEL, PORTABLE |
| Exempt | CONTINUOUS AIRWAY PRESSURE (CPAP) DEVICE |
| Exempt | VAPORIZER, ROOM TYPE |
| Exempt | POSTURAL DRAINAGE BOARD |

### Monitoring Equipment

#### TAX DESCRIPTION

| Exempt | HOME BLOOD GLUCOSE MONITOR |
| Exempt | APNEA MONITOR |
| Exempt | BLOOD GLUCOSE MONITOR WITH SPECIAL FEATURES (EG., VOICE |

#### Taxable

| Taxable | PACEMAKER MONITOR, SELF-CONTAINED, (CHECKS BATTERY DEPLETION INCLUDES AUDIBLE AND VISIBLE CHECK SYSTEMS) |
| Taxable | PACEMAKER MONITOR, SELF CONTAINED, CHECKS BATTERY DEPLETION AND OTHER PACEMAKER COMPONENTS, INCLUDES DIGITAL/VISIBLE CHECK SYSTEMS |

### Patient Lifts

#### TAX DESCRIPTION

| Exempt | SLING OR SEAT, PATIENT LIFT, CANVAS OR NYLON |
| Exempt | PATIENT LIFT, KARTOP, BATHROOM OR TOILET |
| Exempt | SEAT LIFT MECHANISM INCORPORATED INTO A COMBINATION LIFT-CHAIR MECHANISM |
| Exempt | SEPARATE SEAT LIFT MECHANISM FOR USE WITH PATIENT OWNED FURNITURE-ELECTRIC |
| Exempt | SEPARATE SEAT LIFT MECHANISM FOR USE WITH PATIENT OWNED FURNITURE-NON-ELECTRIC |
Exempt  PATIENT LIFT, HYDRAULIC, WITH SEAT OR SLING
Exempt  PATIENT LIFT, ELECTRIC WITH SEAT OR SLING

**Pneumatic Compressor and Appliances**

**TAX DESCRIPTION**
Exempt  PNEUMATIC COMPRESSOR, NON-SEGMENTAL HOME MODEL
Exempt  PNEUMATIC COMPRESSOR, SEGMENTAL HOME MODEL WITHOUT CALIBRATED CALIBRATED GRADIENT PRESSURE
Exempt  PNEUMATIC COMPRESSOR, SEGMENTAL HOME MODEL WITH GRADIENT PRESSURE
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, HALF ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL LEG
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
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Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM
Exempt  NON-SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP, FULL ARM

**Ultraviolet Cabinet**

**TAX DESCRIPTION**
Taxable  ULTRAVIOLET CABINET, APPROPRIATE FOR HOME USE

**Safety Equipment**

**TAX DESCRIPTION**
Taxable  SAFETY EQUIPMENT (E.G., BELT, HARNESS OR VEST)

**Restraints**

**TAX DESCRIPTION**
Taxable  RESTRAINTS, ANY TYPE (BODY, CHEST, WRIST OR ANKLE)

**Transcutaneous and/or Neuromuscular Electrical Stimulators/TENS**

**TAX DESCRIPTION**
Exempt  TENS, TWO LEAD, LOCALIZED STIMULATION
Exempt  TENS, FOUR LEAD, LARGER AREA/MULTIPLE NERVE STIMULATION
Exempt  FORM FITTING CONDUCTIVE GARMENT FOR DELIVERY OF TENS OR NMES (WITH CONDUCTIVE FIBERS SEPARATED FROM THE PATIENT’S SKIN BY LAYERS OF FABRIC)
Exempt  INCONTINENCE TREATMENT’SYSTEM, PELVIC FLOOR STIMULATOR MONITOR, SENSOR AND/OR TRAINER
Exempt  NEUROMUSCULAR STIMULATOR FOR SCOLIOSIS
Exempt  NEUROMUSCULAR STIMULATOR, ELECTRONIC SHOCK UNIT
Exempt  ELECTROMYOGRAPHY (EMG), BIOFEEDBACK DEVICE
Exempt  OSTEOGENESIS STIMULATOR, ELECTRICAL, NON
INVASIVE, OTHER THAN SPINAL APPLICATIONS

Exempt OSTEOGENESIS STIMULATOR, ELECTRICAL, NONINVASIVE, SPINAL APPLICATIONS

Exempt OSTEOGENESIS STIMULATOR, ELECTRICAL, (SURGICALLY IMPLANTED)

Exempt IMPLANTABLE ELECTRICAL NERVE STIMULATOR, SPINAL CORD

Exempt IMPLANTABLE NEUROSTIMULATOR PULSE GENERATOR OR RECEIVER

Exempt IMPLANTABLE NEUROSTIMULATOR ELECTRODES/LEADS

Exempt ELECTRONIC SALIVARY REFLEX STIMULATOR (INTRA-ORAL/NON-INVASIVE)

Exempt OSTEOGENESIS STIMULATOR, LOW INTENSITY ULTRASOUND,. NON-INVASIVE

Taxable IV POLE

Exempt AMBULATORY INFUSION PUMP, SINGLE OR MULTIPLE CHANNELS, WITH ADMINISTRATIVE EQUIPMENT, WORN BY PATIENT

Exempt EXTERNAL AMBULATORY INFUSION PUMP, INSULIN

Exempt PARENTERAL INFUSION PUMP, STATIONARY, SINGLE OR MULTI-CHANNEL

Traction - Cervical

TAX DESCRIPTION

Exempt TRACTION FRAME, ATTACHED TO HEADBOARD, CERVICAL TRACTION

Exempt TRACTION STAND, FREE STANDING, CERVICAL TRACTION

Traction - Overdoor

TAX DESCRIPTION

Exempt TRACTION EQUIPMENT, OVERDOOR, CERVICAL

Traction - Extremity

TAX DESCRIPTION

Exempt TRACTION FRAME, ATTACHED TO FOOTBOARD, EXTREMITY TRACTION, (E.G. BUCKS)

Exempt TRACTION STAND, FREE STANDING, EXTREMITY TRACTION, (E.G., BUCKS)

Traction - Pelvic

TAX DESCRIPTION

Exempt TRACTION FRAME, ATTACHED TO FOOTBOARD, PELVIC TRACTION

Exempt TRACTION STAND, FREE STANDING, PELVIC TRACTION, (E.G., BUCKS)

Trapeze Equipment, Fracture, Frame, and Other Orthopedic Devices

TAX DESCRIPTION

Exempt TRAPEZE BARS, A/K/A PATIENT HELPER, ATTACHED TO BED, WITH GRAB BAR

Exempt FRACTURE FRAME, ATTACHED TO BED, INCLUDES WEIGHTS

Exempt FRACTURE FRAME, FREE STANDING, INCLUDES WEIGHTS

Exempt PASSIVE MOTION EXERCISE DEVICE

Exempt TRAPEZE BAR, FREE STANDING, COMPLETE WITH GRAB BAR

Exempt GRAVITY ASSISTED TRACTION DEVICE, ANY TYPE

Exempt CERVICAL HEAD HARNESS/HALTER

Exempt CERVICAL PILLOW

Exempt PELVIC BELT/HARNESS/BOOT

Exempt EXTREMITY BELT/HARNESS

Exempt FRACTURE, FRAME, DUAL WITH CROSS BARS, ATTACHED TO BED (E.G.BALKEN, 4 POSTER)

Exempt FRACTURE FRAME, ATTACHMENTS FOR COMPLEX PELVIC TRACTION

Exempt FRACTURE FRAME, ATTACHMENTS FOR COMPLEX CERVICAL TRACTION

Wheelchairs
<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>TRAY</td>
</tr>
<tr>
<td>Exempt</td>
<td>LOOP HEEL, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>LOOP TOE, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>PNEUMATIC TIRE, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>SEMI-PNEUMATIC CASTER, EACH</td>
</tr>
<tr>
<td></td>
<td><strong>Wheelchair Accessories</strong></td>
</tr>
<tr>
<td></td>
<td>TAX DESCRIPTION</td>
</tr>
<tr>
<td>Exempt</td>
<td>WHEELCHAIR ATTACHMENT TO CONVERT ANY WHEELCHAIR TO ONE ARM DRIVE</td>
</tr>
<tr>
<td>Exempt</td>
<td>AMPUTEE ADAPTER (DEVICE USED TO COMPENSATE FOR TRANSFER OF WEIGHT DUE TO LOST LIMBS TO MAINTAIN PROPER BALANCE)</td>
</tr>
<tr>
<td>Exempt</td>
<td>BRAKE EXTENSION, FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>1” CUSHION, FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>2” CUSHION, FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>3” CUSHION, FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>4” CUSHION, FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>HOOK ON HEAD REST EXTENSION</td>
</tr>
<tr>
<td>Exempt</td>
<td>WHEELCHAIR HAND RIMS WITH 8 VERTICAL RUBBER TIPPED PROJECTIONS PAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>COMMODE SEAT, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>NARROWING DEVICE, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>NO.2 FOOTPLATES, EXCEPT FOR ELEVATING LEG REST</td>
</tr>
<tr>
<td>Exempt</td>
<td>ANTI-TIPPING DEVICE WHEELCHAIRS</td>
</tr>
<tr>
<td>Exempt</td>
<td>TRANSFER BOARD OR DEVICE</td>
</tr>
<tr>
<td>Exempt</td>
<td>ADJUSTABLE HEIGHT DETACHABLE ARMS, DESK OR FULL LENGTH WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>GRADE-AID (DEVICE TO PREVENT ROLLING BACK ON AN INCLINE) FOR WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>REINFORCED SEAT UPHOLSTERY, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>REINFORCED BACK, WHEELCHAIR, UPHOLSTERY OR OTHER MATERIAL</td>
</tr>
<tr>
<td>Exempt</td>
<td>WEDGE CUSHION, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>BELT, SAFETY WITH AIRPLANE BUCKLE, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>BELT, SAFETY WITH VELCRO CLOSURE, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>SAFETY VEST, WHEELCHAIR</td>
</tr>
<tr>
<td>Exempt</td>
<td>ELEVATING LEG REST, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>UPHOLSTERY SEAT</td>
</tr>
<tr>
<td>Exempt</td>
<td>SOLID SEAT INSERT</td>
</tr>
<tr>
<td>Exempt</td>
<td>BACK, UPHOLSTERY</td>
</tr>
<tr>
<td>Exempt</td>
<td>ARM REST, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>CALF REST, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>TIRE, SOLID, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>CASTER WITH A FORK</td>
</tr>
<tr>
<td>Exempt</td>
<td>CASTER WITHOUT FORK</td>
</tr>
<tr>
<td>Exempt</td>
<td>PNEUMATIC TIRE WITH WHEEL</td>
</tr>
<tr>
<td>Exempt</td>
<td>TIRE, PNEUMATIC CASTER</td>
</tr>
<tr>
<td>Exempt</td>
<td>WHEEL, SINGLE</td>
</tr>
<tr>
<td></td>
<td><strong>Rollabout Chair</strong></td>
</tr>
<tr>
<td></td>
<td>TAX DESCRIPTION</td>
</tr>
<tr>
<td>Exempt</td>
<td>ROLLABOUT CHAIR, ANY AND ALL TYPES WITH CASTORS 5&quot; OR GREATER</td>
</tr>
<tr>
<td></td>
<td><strong>Wheelchair - Fully-Reclining</strong></td>
</tr>
<tr>
<td></td>
<td>TAX DESCRIPTION</td>
</tr>
<tr>
<td>Exempt</td>
<td>FULLY-RECLINING WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS</td>
</tr>
</tbody>
</table>
Exempt FULLY-RECLINING WHEELCHAIR, DETACHABLE ARMS, DESK OR FULL LENGTH, SWING AWAY DETACHABLE ELEVATING LEGRESTS
Exempt POWER ATTACHMENT (TO CONVERT ANY WHEELCHAIR TO MOTORIZED WHEELCHAIR, E.G., SOLO)
Exempt BATTERY CHARGER
Exempt DEEP CYCLE BATTERY
Exempt FULLY-RECLINING WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH) SWING AWAY DETACHABLE FOOTREST
Exempt HEMI-WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG REST
Exempt HEMI-WHEELCHAIR, DETACHABLE ARMS DESK OR FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt HEMI-WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTREST
Exempt HEMI-WHEELCHAIR DETACHABLE ARMS DESK OR FULL LENGTH, SWING AWAY DETACHABLE FOOTRESTS
Exempt HEMI-WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt HEMI-WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTTRESTS
Exempt HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR, DETACHABLE ARMS DESK OR FULL LENGTH, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR, FIXED LENGTH ARMS, SWING AWAY DETACHABLE FOOTREST
Exempt YOUTH WHEELCHAIR, ANY TYPE
Exempt WIDE HEAVY DUTY WHEEL CHAIR, DETACHABLE ARMS DESK OR FULL LENGTH, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt WIDE HEAVY DUTY WHEELCHAIR, DETACHABLE ARMS DESK OR FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTRESTS

**Wheelchair - Semi-Reclining**

**TAX DESCRIPTION**

Exempt SEMI-RECLINING WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt SEMI-RECLINING WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH) ELEVATING LEG REST

**Wheelchair - Standard**

**TAX DESCRIPTION**

Exempt STANDARD WHEELCHAIR, FIXED FULL LENGTH ARMS, FIXED OR SWING AWAY DETACHABLE FOOTRESTS
Exempt WHEELCHAIR, DETACHABLE ARMS, DESK OR FULL LENGTH, SWING AWAY DETACHABLE FOOTRESTS
Exempt WHEELCHAIR, DETACHABLE ARMS, DESK OR FULL LENGTH, SWING AWAY DETACHABLE ELEVATING LEGRESTS
Exempt WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEGRESTS

**Wheelchair - Amputee**

**TAX DESCRIPTION**

Exempt AMPUTEE WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEGRESTS
Exempt AMPUTEE WHEELCHAIR, FIXED FULL LENGTH ARMS, WITHOUT FOOTRESTS OR LEGREST
Exempt AMPUTEE WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH) WITHOUT FOOTRESTS OR LEGREST
Exempt AMPUTEE WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH) SWING AWAY DETACHABLE FOOTRESTS
Exempt AMPUTEE WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH) SWING AWAY DETACHABLE ELEVATING LEGRESTS
Exempt HEAVY DUTY WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEGRESTS
Exempt AMPUTEE WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTREST

Wheelchair - Power

TAX DESCRIPTION
Exempt MOTORIZED WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS
Exempt MOTORIZED WHEELCHAIR, DETACHABLE ARMS DESK OR FULL LENGTH SWING AWAY, DETACHABLE ELEVATING LEG REST
Exempt MOTORIZED WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOT RESTS
Exempt MOTORIZED WHEELCHAIR, DETACHABLE ARMS-DESK OR FULL LENGTH SWING AWAY DETACHABLE FOOT RESTS

Wheelchair - Special Size

TAX DESCRIPTION
Exempt WHEELCHAIR; SPECIALLY SIZED OR CONSTRUCTED, (INDICATE BRAND NAME, MODEL NUMBER, IF ANY) AND JUSTIFICATION
Exempt WHEELCHAIR WITH FIXED ARM, FOOTRESTS
Exempt WHEELCHAIR WITH FIXED ARM, ELEVATING LEGRESTS
Exempt WHEELCHAIR WITH DETACHABLE ARMS, FOOTRESTS
Exempt WHEELCHAIR WITH DETACHABLE ARMS, ELEVATING LEGRESTS
Exempt SEMI-RECLINING BACK FOR CUSTOMIZED WHEEL CHAIR
Exempt FULL RECLINING BACK FOR CUSTOMIZED WHEELCHAIR
Exempt SPECIAL HEIGHT ARMS FOR WHEELCHAIR
Exempt SPECIAL BACK HEIGHT FOR WHEELCHAIR
Exempt POWER OPERATED VEHICLE (THREE OR FOUR WHEEL NONHIGHWAY) SPECIFY BRAND NAME AND MODEL NUMBER

Wheelchair - Lightweight

TAX DESCRIPTION
Exempt LIGHTWEIGHT WHEELCHAIR, DETACHABLE ARMS, (DESK OR FULL LENGTH) SWING AWAY DETACHABLE, ELEVATING LEGREST
Exempt LIGHTWEIGHT WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTREST
Exempt LIGHTWEIGHT WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH SWING AWAY DETACHABLE FOOTREST
Exempt LIGHTWEIGHT WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEGRESTS

Wheelchair - Heavy Duty

TAX DESCRIPTION
Exempt HEAVY DUTY WHEELCHAIR, DETACH ARMS (DESK OR FULL LENGTH) ELEVATING LEGREST
Exempt HEAVY DTY WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE FOOTREST
Exempt HEAVY DUTY WHEELCHAIR, DETACHABLE ARMS (DESK OR FULL LENGTH SWING AWAY DETACHABLE FOOTREST
Exempt HEAVY DUTY WHEELCHAIR, FIXED FULL LENGTH ARMS, ELEVATING LEGREST
Exempt SPECIAL WHEELCHAIR SEAT HEIGHT FROM FLOOR
Exempt SPECIAL WHEELCHAIR SEAT DEPTH, BY UPHOLSTERY
Exempt SPECIAL WHEELCHAIR SEAT DEPTH AND/OR WIDTH, BY CONSTRUCTION

**Whirlpool Equipment**

**TAX**
**DESCRIPTION**

Taxable WHIRLPOOL, PORTABLE (OVERTUB TYPE)
Taxable WHIRLPOOL, NON-PORTABLE (BUILT-IN TYPE)
Taxable REPAIR OF NONROUTINE SERVICE FOR DURABLE MEDICAL EQUIPMENT REQUIRING THE SKILL OF A TECHNICIAN, LABOR COMPONENT, PER 15 MINUTES
Taxable REPAIR OR NON-ROUTINE SERVICE (E.G., BREAKING DOWN SEALED COMPONENTS) REQUIRING THE SKILL OF A TECHNICIAN

**Additional Oxygen Related Equipment**

**TAX**
**DESCRIPTION**

Exempt REGULATOR
Exempt STAND/RACK
Exempt IMMERSION EXTERNAL HEATER FOR NEBULIZER
Exempt NEBULIZER PORTABLE WITH SMALL COMPRESSOR, WITH LIMITED FLOW
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 244 CU. FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 488 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 732 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 976 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 1220 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 1464 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 1708 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO 1952 CU.FT.
Exempt OXYGEN CONCENTRATOR, HIGH HUMIDITY SYSTEM EQUIV. TO OVER 1952 CU.FT.
Exempt OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE DOES NOT EXCEED 2 LITERS PER MINUTE, AT 85 PERCENT OR GREATER CONCENTRATION
Exempt OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE GREATER THAN 2 LITERS PER MINUTE, DOES NOT EXCEED 3 LITERS PER MINUTE
Exempt OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE GREATER THAN 3 LITERS PER MINUTE, DOES NOT EXCEED 4 LITERS PER MINUTE, AT 85 PERCENT OR GREATER CONCENTRATION
Exempt OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE GREATER THAN 4 LITERS PER MINUTE, DOES NOT EXCEED 5 LITERS PER MINUTE, AT 85 PERCENT OR GREATER CONCENTRATION

Exempt DURABLE MEDICAL EQUIPMENT, MISCELLANEOUS
Exempt OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE GREATER THAN 5 LITERS PER MINUTE, AT 85 PERCENT OR GREATER CONCENTRATION

Exempt OXYGEN AND WATER VAPOR ENRICHING SYSTEM WITH HEATED DELIVERY
Exempt OXYGEN AND WATER VAPOR ENRICHING SYSTEM WITHOUT HEATED DELIVERY

Artificial Kidney Machines and Accessories

TAX DESCRIPTION
Exempt KIDNEY, DIALYSATE DELIVERY SYST. KIDNEY MACHINE, PUMP
Exempt AIR RECIRCULATING, AIR REMOVAL SYST, FLOWRATE METER, PWR OFF, HEATER & TEMP CTRL W/ ALARM, IV POLES
Exempt PRESSURE GAUGE, CONCENTRATE CONTAINER
Exempt HEPARIN INFUSION PUMP FOR DIALYSIS
Exempt AIR BUBBLE DETECTOR FOR DIALYSIS
Exempt PRESSURE ALARM FOR DIALYSIS
Exempt BATH CONDUCTIVITY METER FOR DIALYSIS
Exempt BLOOD LEAK Detector FOR DIALYSIS
Exempt ADJUSTABLE CHAIR, FOR ESRD PATIENTS
Exempt TRANSDUCER PROTECTORS/FLUID BARRIERS, ANY SIZE, EACH
Exempt UNIPUNCTURE CONTROL SYSTEM FOR DIALYSIS
Exempt HEMODIALYSIS MACHINE
Exempt AUTOMATIC INTERMITTENT PERITONEAL DIALYSIS SYSTEM
Exempt CYCLER DIALYSIS MACHINE FOR PERITONEAL DIALYSIS
Exempt DELIVERY AND/OR INSTALLATION CHARGES FOR RENAL DIALYSIS EQUIPMENT
Exempt BLOOD PUMP FOR DIALYSIS
Exempt WATER SOFTENING SYSTEM
Exempt RECIPROCATING PERITONEAL DIALYSIS SYSTEM
Exempt WEARABLE ARTIFICIAL KIDNEY
Exempt COMPACT (PORTABLE) TRAVEL HEMODIALYZER SYSTEM
Exempt SORBENT CARTRIDGES, PER CASE
Exempt REPLACEMENT COMPONENTS FOR HEMODIALYSIS AND/OR PERITONEAL DIALYSIS MACHINES THAT ARE OWNED OR BEING PURCHASED BY THE PATIENT
Exempt DIALYSIS EQUIPMENT, UNSPECIFIED, BY REPORT

Jaw Motion Rehabilitation Systems And Accessories

TAX DESCRIPTION
Exempt JAW MOTION REHABILITATION SYSTEM
Exempt REPLACEMENT CUSHIONS FOR JAW MOTION REHABILITATION SYSTEM, PKG 6
Exempt REPLACEMENT MEASURING SCALES FOR JAW MOTION REHABILITATION SYSTEM, PKG. 200

Dynamic Flexion Devices

TAX DESCRIPTION
Exempt DYNAMIC ADJUSTABLE ELBOW EXTENSION/FLEXION DEVICE
Exempt DYNAMIC ADJUSTABLE WRIST EXTENSION/FLEXION DEVICE
Exempt DYNAMIC ADJUSTABLE KNEE EXTENSION/FLEXION DEVICE
Exempt DYNAMIC ADJUSTABLE ANKLE EXTENSION/FLEXION DEVICE
Exempt SOFT INTERFACE MATERIAL, DYNAMIC ADJUSTABLE EXTENSION/FLEXION DEVICE
Exempt DYNAMIC ADJUSTABLE FINGER EXTENSION/FLEXION DEVICE
Exempt DYNAMIC ADJUSTABLE TOE EXTENSION/FLEXION DEVICE
### Antibiotics/Narcotics/Miscellaneous

<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>INJECTION, DEFEROXAMINE MESYLATE, 500 MG PER 5 CC</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, HYDROMORPHONE, UP TO 4 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, DEXRAZOXANE HYDROCHLORIDE, PER 250 MG.</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, DOBUTAMINE HYDROCHLORIDE, PER 250 MG.</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, FOSCARNET SODIUM, PER 1000 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, GANCICLOVIR SODIUM, 500 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, DALTERPARIN SODIUM, PER 2500 IU</td>
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<tr>
<td>Exempt</td>
<td>INJECTION, Meperidine Hydrochloride, PER 100 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION MILRINONE LACTATE, PER 5 ML</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, MORPHINE SULFATE, UP TO 10 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, MORPHINE SULFATE (PRESERVATIVE-FREE STERILE SOLUTION), PER 10 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, METHYLPRIDNISOLONE SODIUM SUCCINATE, UP TO 40 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, METHYLPRIDNISOLONE SODIUM SUCCINATE, UP TO 125 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, FENTANYL CITRATE, UP TO 2 ML</td>
</tr>
<tr>
<td>Exempt</td>
<td>INJECTION, VANCOMYCIN HCL, UP TO 500 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>UNCLASSIFIED DRUGS</td>
</tr>
<tr>
<td>Exempt</td>
<td>DRUG ADMINISTERED THROUGH A METERED DOSE INHALER</td>
</tr>
<tr>
<td>Exempt</td>
<td>LAETRILE, AMYGDALIN, VITAMIN B17</td>
</tr>
<tr>
<td>Exempt</td>
<td>GANCICLOVIR, 4.5 MG, LONG-ACTING INPLANT</td>
</tr>
<tr>
<td>Exempt</td>
<td>CYCLOSPORINE - ORAL, SOL: 100 MG/ML, 50 ML, EACH</td>
</tr>
<tr>
<td>Exempt</td>
<td>CYCLOSPORINE, PARENTERAL, PER 50 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>MONOCLONAL ANTIBODIES -PARENTERAL</td>
</tr>
<tr>
<td>Exempt</td>
<td>PREDNISONE, ORAL, PER 5 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>TACTROLIMUS, ORAL, PER 1 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>TACTROLIMUS, ORAL, PER 5 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>METHYLPRIDNISOLONE ORAL, PER 4 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>PREDNISOLONE ORAL, PER 5 MG</td>
</tr>
<tr>
<td>Exempt</td>
<td>IMMUNOSUPPRESSIVE DRUG, NOT OTHERWISE CLASSIFIED</td>
</tr>
</tbody>
</table>

### Nebulizers (Broachodilator Drugs)

<table>
<thead>
<tr>
<th>TAX</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>ACETYLCYSTEINE, 10%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ACETYLCYSTEINE, 20%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ALBUTEROL SULFATE, 0.083%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ALBUTEROL SULFATE, 0.5%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>BITOLTEROL MESYLATE, 0.2%, PER 10 ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>CROMOLYN SODIUM, PER 20 MG, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>EPINEPHRINE, 2.25%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>IPRATROPIUM BROMIDE 0.02%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH A DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ISOETHARINE HYDROCHLORIDE, 0.1%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ISOETHARIN HYDROCHLORIDE, 0.125%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
<tr>
<td>Exempt</td>
<td>ISOETHARINE HYDROCHLORIDE, 0.167%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME</td>
</tr>
</tbody>
</table>
Exempt ISOETHARINE HYDROCHLORIDE, 0.2%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt ISOETHARINE HYDRCHLORIDE, 0.25%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt ISOETHARINE HYDROCHLORIDE, 1.0%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt ISOPROTERENOL HYDROCHLORIDE, 0.5%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt ISOPROTERENOL HYDROCHLORIDE, 1.0%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt METAPROTERENOL SULFATE, 0.4%, PER 2.5 ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt METAPROTERENOL SULFATE, 0.6%, PER 2.5 ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt METAPROTERENOL SULFATE, 5.0%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt NOC DRUGS, INHALATION SOLUTION ADMINISTERED THROUGH DME

Miscellaneous Drug Code

TAX DESCRIPTION
Exempt NOC DRUGS, OTHER THAN INHALATION DRUGS, ADMINISTERED THROUGH DME
Exempt CYCLOPHOSPHAMIDE; ORAL, 25 MG
Exempt ETOPOSIDE; ORAL, 50 MG
Exempt MELPHALANI ORAL, 2 MG
Exempt METHOTREXATE; ORAL, 2.5 MG

Chemotherapy Drugs

TAX DESCRIPTION
Exempt DOXORUBICIN HCL, 10 MG
Exempt DOXORUBICIN HCL, 50 MG
Exempt INJECTION, CLADRIBINE, PER 1 MG
Exempt CYTARABINE 100 MG
Exempt CYTARABINE, 500 MG
Exempt FLUDARABINE PHOSPHATE, 50 MG
Exempt FLUOROURACIL, 500 MG
Exempt FLOXURIDINE, 500 MG
Exempt VINBLASTINE SULFATE, 1 MG
Exempt VINCRISSINE SULFATE, 1 MG
Exempt VINCRISSINE SULFATE, 2 MG
Exempt VINCRISSINE SULFATE, 5 MG

Wheelchairs, Options, Accessories

TAX DESCRIPTION
Exempt STANDARD WHEELCHAIR
Exempt STANDARD HEMI (LOW SEAT) WHEELCHAIR
Exempt LIGHTWEIGHT WHEELCHAIR
Exempt HIGH STRENGTH, LIGHTWEIGHT WHEELCHAIR
Exempt ULTRALIGHTWEIGHT WHEELCHAIR II
Exempt HEAVY DUTY WHEELCHAIR ;
Exempt EXTRA HEAVY DUTY WHEELCHAIR
Exempt CUSTOM MANUAL WHEELCHAIR/BASE
Exempt OTHER MANUAL WHEELCHAIR/BASE
Exempt STANDARD - WEIGHT FRAME MOTORIZED/POWER WHEELCHAIR
Exempt STANDARD - WEIGHT FRAME MOTORIZED/POWER WHEELCHAIR WITH PROGRAMMABLE CONTROL PARAMETERS FOR SPEED ADJUSTMENT,
TREMOR DAMPENING, ACCELERATION CONTROL AND BRAKING

Exempt LIGHTWEIGHT PORTABLE MOTORIZED/POWER WHEELCHAIR
Exempt CUSTOM MOTORIZED/POWER WHEELCHAIR BASE
Exempt OTHER MOTORIZED/POWER WHEELCHAIR BASE
Exempt DETACHABLE, NON-ADJUSTABLE HEIGHT ARMREST, EACH
Exempt DETACHABLE, ADJUSTABLE HEIGHT ARMREST, COMPLETE ASSEMBLY EACH
Exempt DETACHABLE, ADJUSTABLE HEIGHT ARMREST, BASE, EACH
Exempt DETACHABLE, ADJUSTABLE HEIGHT ARMREST, UPPER PORTION EACH
Exempt ARM PAD, EACH
Exempt FIXED, ADJUSTABLE HEIGHT ARMREST, PAIR
Exempt ANTI-TIPPING DEVICE, EACH
Exempt REINFORCED BACK UPHOLSTERY
Exempt SOLID BACK INSERT, PLANAR BACK, SINGLE DENSITY FOAM, ATTACHED WITH STRAPS
Exempt SOLID BACK INSERT, PLANAR BACK, SINGLE DENSITY FORM, WITH ADJUSTABLE HOOK-ON HARDWARE
Exempt HOOK-ON HEADREST EXTENSION
Exempt BACK UPHOLSTERY FOR ULTRALIGHTWEIGHT OR HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR
Exempt BACK UPHOLSTERY FOR WHEELCHAIR TYPE OTHER THAN ULTRALIGHTWEIGHT OR HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR
Exempt FULLY RECLINING BACK
Exempt REINFORCED SEAT UPHOLSTERY
Exempt SOLID SEAT INSERT, PLANAR SEAT, SINGLE DENSITY FOAM
Exempt SAFETY BELT/PELVIC STRAP
Exempt SEAT UPHOLSTERY FOR ULTRALIGHTWEIGHT OR HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR
Exempt SEAT UPHOLSTERY FOR WHEELCHAIR TYPE OTHER THAN ULTRALIGHTWEIGHT OR HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR
Exempt HEEL LOOP, EACH
Exempt HEEL LOOP WITH ANKLE STRAP, EACH
Exempt TOE LOOP, EACH
Exempt HIGH MOUNT FLIP-UP FOOTREST, EACH
Exempt LEG STRAP, EACH
Exempt LEG STRAP, H STYLE, EACH
Exempt ADJUSTABLE ANGLE FOOTPLATE, EACH
Exempt LARGE SIZE FOOTPLATE, EACH
Exempt STANDARD SIZE FOOTPLATE, EACH
Exempt FOOTREST, LOWER EXTENSION TUBE, EACH
Exempt FOOTREST, UPPER HANGER BRACKET, EACH
Exempt FOOTREST, COMPLETE ASSEMBLY
Exempt ELEVATING LEGREST, LOWER EXTENSION TUBE, EACH
Exempt ELEVATING LEGREST, UPPER HANGER BRACKET, EACH
Exempt ELEVATING LEGREST, COMPLETE ASSEMBLY
Exempt CALF PAD, EACH
Exempt RATCHET ASSEMBLY
Exempt CAM RELEASE ASSEMBLY, FOOTREST OR LEGREST, EACH
Exempt SWINGAWAY, DETACHABLE FOOTRESTS, EACH
Exempt ELEVATING FOOTRESTS, ARTICULATING (TELESCOPING), EACH
Exempt SEAT WIDTH OF 10", 11", 12", 15", 17", OR 20" FOR A HIGH STRENGTH, LIGHTWEIGHT OR ULTRALIGHTWEIGHT WHEELCHAIR
Exempt SEAT DEPTH OF 15", 17", OR 18" FOR A HIGH STRENGTH, LIGHTWEIGHT OR ULTRALIGHTWEIGHT WHEELCHAIR
Exempt SEAT HEIGHT < 17" OR < OR EQUAL TO 21" FOR A HIGH STRENGTH LIGHTWEIGHT, OR ULTRALIGHTWEIGHT WHEELCHAIR
Exempt SEAT WIDTH 19" OR 20" FOR HEAVY DUTY OR EXTRA HEAVY DUTY CHAIR
Exempt SEAT DEPTH 17” OR 18” FOR MOTORIZED/POWER WHEELCHAIR
Exempt PLASTIC COATED HANDRIM, EACH
Exempt STEEL HANDRIM, EACH
Exempt ALUMINUM HANDRIM, EACH
Exempt HANDRIM WITH 8-10 VERTICAL OR OBLIQUE PROJECTIONS, EACH
Exempt HANDRIM WITH 12-16 VERTICAL OR OBLIQUE PROJECTIONS, EACH
Exempt ZERO PRESSURE TUBE (FLAT FREE INSERTS), ANY SIZE, EACH
Exempt SPOKE PROTECTORS
Exempt SOLID TIRE, ANY SIZE EACH
Exempt PNEUMATIC TIRE, ANY SIZE, EACH
Exempt PNEUMATIC TIRE TUBE, EACH
Exempt REAR WHEEL ASSEMBLY, COMPLETE, WITH SOLID TIRE, SPOKES OR MOLDED, EACH
Exempt REAR WHEEL ASSEMBLY, COMPLETE, WITH PNEUMATIC TIRE, SPOKES OR MOLDED, EACH
Exempt FRONT CASTER ASSEMBLY, COMPLETE, WITH PNEUMATIC TIRE EACH
Exempt FRONT CASTER ASSEMBLY, COMPLETE, WITH SEMI PNEUMATIC TIRE, EACH
Exempt CASTER PIN LOCK, EACH
Exempt PNEUMATIC CASTER TIRE, ANY SIZE, EACH
Exempt SEMI-PNEUMATIC CASTER TIRE, ANY SIZE, EACH
Exempt SOLID CASTER TIRE, ANY SIZE, EACH
Exempt FRONT CASTER ASSEMBLY, COMPLETE, WITH SOLID TIRE, EACH
Exempt PNEUMATIC CASTER TIRE TUBE, EACH
Exempt WHEEL LOCK EXTENSION, PAIR
Exempt ANTI-ROLLBACK DEVICE, PAIR
Exempt WHEEL LOCK ASSEMBLY, COMPLETE, EACH
Exempt 22 NF DEEP CYCLE LEAD ACID BATTERY, EACH
Exempt 22 NF GEL CELL BATTERY, EACH
Exempt GROUP 24 DEEP CYCLE LEAD ACID BATTERY, EACH
Exempt GROUP 24 GEL CELL BATTERY, EACH
Exempt U-1 LEAD ACID BATTERY, EACH
Exempt U-1 GEL CELL BATTERY, EACH
Exempt BATTERY CHARGER, LEAD ACID OR GEL CELL
Exempt BATTERY CHARGER, DUAL MODE
Exempt REAR WHEEL TIRE FOR POWER WHEELCHAIR, ANY SIZE, EACH
Exempt REAR WHEEL TIRE TUBE OTHER THAN ZERO PRESSURE FOR POWER WHEELCHAIR, ANY SIZE, EACH
Exempt REAR WHEEL ASSEMBLY FOR POWER WHEELCHAIR, COMPLETE EACH
Exempt REAR WHEEL, ZERO PRESSURE TUBE (FLAT FREE INSERT) FOR POWER WHEELCHAIR, ANY SIZE, EACH
Exempt WHEEL TIRE FOR POWER BASE, ANY SIZE, EACH
Exempt WHEEL TIRE TUBE OTHER THAN ZERO PRESSURE FOR EACH BASE, ANY SIZE
Exempt WHEEL ASSEMBLY FOR POWER BASE, COMPLETE, EACH
Exempt WHEEL ZERO PRESSURE TUBE (FLAT FREE INSERT) FOR POWER BASE, ANY SIZE, EACH
Exempt DRIVE BELT FOR POWER WHEELCHAIR
Exempt FRONT CASTER FOR POWER WHEELCHAIR
Exempt AMPUTEE ADAPTER, PARI
Exempt ONE-ARM DRIVE ATTACHMENT
Exempt CRUTCH AND CANE HOLDER
Exempt TRANSFER BOARD,<25";
Exempt CYLINDER TANK CARRIER
Exempt IV HANGER
Exempt ARM TROUGH, EACH
| Exempt | WHEELCHAIR TRAY |
| Exempt | OTHER ACCESSORIES |

**Infusion Pumps**

**TAX DESCRIPTION**

| Exempt | SUPPLIES FOR MAINTENANCE OF DRUG INFUSION CATHETER, PER WEEK |
| Exempt | SUPPLIES FOR EXTERNAL DRUG INFUSION PUMP, PER CASSETTE OR BAG |

**Spinal Orthotics**

**TAX DESCRIPTION**

| Exempt | TRUNK SUPPORT DEVICE, VEST TYPE, WITH INNER FRAME, PREFABRICATED |
| Exempt | TRUNK SUPPORT DEVICE, VEST TYPE, WITHOUT INNER FRAME, PREFABRICATE |
| Exempt | BACK SUPPORT SYSTEM FOR USE WITH A WHEELCHAIR, WITH INNER FRAME, PREFABRICATED |
| Exempt | SEATING SYSTEM, BACK MODULE, POSTERIORLATERAL CONTROL WITH OR WITHOUT LATERAL SUPPORTS, CUSTOM FABRICATED FOR ATTACHMENT TO WHEELCHAIR BASE |
| Exempt | SEATING SYSTEM, COMBINED BACK AND SEAT MODULE, CUSTOM FABRICATED FOR ATTACHMENT TO WHEELCHAIR BASE |
| Exempt | UNLISTED ITEM, ORTHOTIC SEATING, BACK MODULE |

**TENS**

**TAX DESCRIPTION**

| Exempt | TENS SUPPLIES - ONE MONTH SUPPLY FOR TENS, 2 LEAD |

**Immunosuppressive Drugs**

**TAX DESCRIPTION**

| Exempt | AZATHIOPRINE - ORAL, TAB, 50 MG |
| Exempt | AZATHIOPRINE - PARENTERAL, 100 MG |
| Exempt | CYCLOSPORINE - ORAL, 25 MG |
| Exempt | CYCLOSPORINE - PARENTERAL, 250 MG |
| Exempt | LYMPHOCYTE IMMUNE GLOBULIN, ANTITHMOCYTE GLOBULIN -PARENTERAL, 250 |
| Exempt | MONOCLONAL ANTIBODIES - PARENTERAL, 5 MG |
| Exempt | PREDNISONE - ORAL, 5 MG |

**Recumbent Ankle Splints**

**TAX DESCRIPTION**

| Exempt | REPLACE SOFT INTERFACE MATERIAL, MULTI-PODUS TYPE SPLINT |
| Exempt | REPLACE SOFT INTERFACE MATERIAL, ANKLE CONTRACTURE SPLINT |
| Exempt | REPLACE SOFT INTERFACE MATERIAL, FOOT DROP SPLINT |
| Exempt | ANKLE CONTRACTURE SPLINT |
| Exempt | FOOT DROP SPLINT, RECUMBENT POSITIONING DEVICE |

**Home Blood Glucose Monitor**

**TAX DESCRIPTION**

| Taxable | SPRING-POWERED DEVICE FOR LANCET |

**Ostomy/Incontinence Supplies and Appliances**

**TAX DESCRIPTION**

| Exempt | MALE EXTERNAL CATHETER WITH OR WITHOUT ADHESIVE, WITH OR WITHOUT ANTI-REFLUX DEVICE, EACH |
| Exempt | INTERMITTENT URINARY CATHETER, DISPOSABLE; STRAIGHT TIP |
| Exempt | INTERMITTENT URINARY CATHETER, DISPOSABLE; COUDE (CURVED) TIP |
| Exempt | INTERMITTENT URINARY CATHETER, REUSABLE; STRAIGHT TIP |
| Exempt | INTERMITTENT URINARY CATHETER, REUSABLE, COUDE (CURVED) TIP |
Exempt SKIN BARRIER; LIQUID (SPRAY, BRUSH, ETC.), PER OZ.
Exempt SKIN BARRIER; PASTE, PER OZ.
Exempt SKIN BARRIER; POWDER, PER OZ.

**Enteral Nutrition Supply**

**TAX DESCRIPTION**
Exempt GASTROSTOMY TUBE, SILICONE WITH SLIDING RING

**Surgical Dressings**

**TAX DESCRIPTION**
Exempt HYDROGEL DRESSING, EACH
Exempt HYDROCOLLOID DRESSING, EACH
Exempt ALGINATE DRESSING, EACH
Exempt FOAM DRESSING, EACH
Exempt PASTES, POWDERS, GRANULES, BEADS, CONTACT LAYERS
Exempt COMPOSITE DRESSING, EACH
Exempt WOUND POUCH, EACH

**Vision**

**TAX DESCRIPTION**
Exempt PROGRESSIVE LENS, EACH LENS

**Prothesis**

**TAX DESCRIPTION**
Exempt VACUUM ERECTION SYSTEM

**Tracheostomy Care Supplies**

**TAX DESCRIPTION**
Exempt OROPHARYNGEAL SUCTION CATHETER, EACH
Exempt TRACHEOSTOMY CARE KIT FOR ESTABLISHED TRACHEOSTOMY

**Other**

**TAX DESCRIPTION**
Exempt METHYLPREDNISOLONE - ORAL, 4 MG
Exempt PREDNISOLONE - ORAL, 4 MG
Exempt ADMINISTRATION SET, SMALL VOLUME NONFILTERED PNEUMATIC NEBULIZER, DISPOSABLE
Exempt SMALL VOLUME NONFILTERED PNEUMATIC NEBULIZER, DISPOSABLE
Exempt ADMINISTRATION SET, SMALL VOLUME NONFILTERED PNEUMATIC NEBULIZER, NON-DISPOSABLE
Exempt ADMINISTRATION SET, LARGE VOLUME NEBULIZER, DISPOSABLE, UNFILLED, USED WITH AEROSOL COMPRESSOR
Exempt LARGE VOLUME NEBULIZER, DISPOSABLE, REFILLED, USED WITH AEROSOL COMPRESSOR
Exempt RESERVOIR BOTTLE, NON-DISPOSABLE, USED WITH LARGE VOLUME ULTRASONIC NEBULIZER
Exempt CORRUGATED TUBING, NON-DISPOSABLE, USED WITH LARGE VOLUME NEBULIZER, 100 FEET
Exempt CORRUGATED TUBING, DISPOSABLE, USED WITH LARGE VOLUME NEBULIZER
Exempt WATER COLLECTION DEVICE, USED WITH LARGE VOLUME NEBULIZER
Exempt FILTER, DISPOSABLE, USED WITH AEROSOL COMPRESSOR
Exempt FILTER, NON-DISPOSABLE, USED WITH AEROSOL COMPRESSOR OR ULTRASONIC GENERATOR
Exempt AEROSOL MASK, USED WITH DME NEBULIZER
Exempt DOME AND MOUTHPIECE, USED WITH SMALL VOLUME ULTRASONIC NEBULIZER
Exempt WATER, DISTILLED, USED WITH LARGE VOLUME NEBULIZER, 1000 ML
Exempt NASAL APPLICATION DEVICE, USED WITH CPAP DEVICE
Exempt NASAL PILLOWS/SEALS, REPLACEMENT FOR NASAL APPLICATION DEVICE, PAIR
Exempt HEADGEAR, USED WITH CPAP DEVICE
Exempt CHIN STRP, USED WITH CPAP DEVICE
Exempt TUBING, USED WITH CPAP DEVICE
Exempt FILTER, DISPOSABLE, USED WITH CPAP DEVICE
Exempt FILTER NON-DISPOSABLE USED WITH CPAP DEVICE
Exempt CANISTER, DISPOSABLE, USED WITH SUCTION PUMP
Exempt CANISTER, NON-DISPOSABLE, USED WITH SUCTION PUMP
Exempt TUBING, USED WITH SUCTION PUMP
Exempt CONTINUOUS POSITIVE AIRWAY PRESSURE DEVICE, WITH HUMIDIFIER
Exempt INTERMITTENT ASSIST DEVICE WITH CONTINUOUS POSITIVE AIRWAY PRESSURE, WITH HUMIDIFIER
Exempt ELEVATING LEG RESTS, PAIR (FOR USE WITH CAPPED RENTAL W/C BASE)

Dressings

TAX DESCRIPTION
Exempt ALGINATE DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, EACH DRESSING
Exempt ALGINATE DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ.IN., EACH DRESSING
Exempt ALGINATE DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., EACH DRESSING
Exempt ALGINATE DRESSING, WOUND FILLER, PER 6 INCHES
Exempt COMPOSITE DRESSING, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt COMPOSITE DRESSING, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt COMPOSITE DRESSING, PAD SIZE MORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt CONTACT LAYER, 16 SQ. IN. OR LESS, EACH DRESSING
Exempt CONTACT LAYER, MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., EACH DRESSING
Exempt CONTACT LAYER, MORE THAN 48 SQ. IN., EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt FOAM DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ.IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt FOAM DRESSING, WOUND FILLER, PER GRAM
Exempt GAUZE, NON-IMPREGNATED, NON-STERILE, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt GAUZE, NON-IMPREGNATED, NON-STERILE, PAD SIZE MORE THAN 16
BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING

Exempt Gauze, non-impregnated, non-sterile, pad size more than 48 sq. in., without adhesive border, each dressing

Exempt Gauze, non-impregnated, pad size 16 sq. in. or less, with any size adhesive border, each dressing

Exempt Gauze, non-impregnated, pad size more than 16 but less than or equal to 48 sq. in., with any size adhesive border, each dressing

Exempt Gauze, non-impregnated, pad size more than 48 sq. in., with any size adhesive border, each dressing

Exempt Gauze, impregnated, other than water or normal saline, pad size 16 sq. in. or less without adhesive border, each dressing

Exempt Gauze, impregnated, other than water or normal saline, pad size more than 16 but less than or equal to 48 sq. in., without adhesive border, each dressing

Exempt Gauze, impregnated, other than water or normal saline, pad size more than 48 sq. in., without adhesive border, each dressing

Exempt Gauze, impregnated, water or normal saline, pad size 16 sq. in. or less, without adhesive border, each dressing

Exempt Gauze, impregnated, water or normal saline, pad size more than 16 but less than or equal to 48 sq. in., without

Exempt Gauze, impregnated, water or normal saline, pad size more than 48 sq. in., without adhesive border, each dressing

Exempt Hydrocolloid dressing, wound cover, pad size 16 sq. in. or less, without adhesive border each dressing

Exempt Hydrocolloid dressing, wound cover, pad size more than 16 but less than or equal to 48 sq. in., without adhesive border, each dressing

Exempt Hydrocolloid dressing, wound cover, pad size more than 48 sq. in., without adhesive border, each dressing

Exempt Hydrocolloid dressing, wound filler, paste, per fluid ounce

Exempt Hydrocolloid dressing, wound filler, dry form, per gram

Exempt Hydrocolloid dressing, wound filler, gelf per fluid ounce

Exempt Hydrocolloid dressing, wound filler, dry form, per gram

Exempt Hydrogel dressing, wound cover, pad size 16 sq. in. or less, without adhesive border, each dressing

Exempt Hydrogel dressing, wound cover, pad size more than 16 but less than or equal to 48 sq. in., without adhesive border, each dressing

Exempt Hydrogel dressing, wound cover, pad size more than 48 sq. in., without adhesive border, each dressing

Exempt Hydrogel dressing, wound cover, pad size 16 sq. in. or less, with any size adhesive border, each dressing

Exempt Hydrogel dressing, wound cover, pad size more than 16 but less than or equal to 48 sq. in., with any size adhesive border, each dressing

Exempt Hydrogel dressing, wound cover, pad size more than 48 sq. in., with any size adhesive border, each dressing

Exempt Hydrogel dressing, wound filler, gelf per fluid ounce

Exempt Hydrogel dressing, wound filler, dry form, per gram

Exempt Skin sealants, protectants, moisturizers, any type, any size
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt SPECIALTY ABSORPTIVE DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
Exempt TRANSPARENT FILM, 16 SQ. IN. OR LESS, EACH DRESSING
Exempt TRANSPARENT FILM, MORE THAN 16 BUT LESS THAN OR EQUAL TO 48 SQ. IN., EACH DRESSING
Exempt TRANSPARENT FILM, MORE THAN 48 SQ. IN., EACH DRESSING
Exempt WOUND CLEANSERS, ANY TYPE, ANY SIZE
Exempt WOUND FILLER, NOT ELSEWHERE CLASSIFIED, GEL/PASTE, PER FLUID OZ
Exempt WOUND FILLER, NOT ELSEWHERE CLASSIFIED, DRY FORM, PER GRAM
Exempt GAUZE, ELASTIC, NON-STERILE, ALL TYPES, PER LINEAR YARD
Exempt GAUZE, NON-ELASTIC, NON-STERILE, PER LINEAR YARD
Exempt TAPE, ALL TYPES, PER 18 SQUARE INCHES
Exempt GAUZE, IMPREGNATED, OTHER THAN WATER OR NORMAL SALINE, ANY WIDTH, PER LINEAR YARD

Miscellaneous

TAX DESCRIPTION
Exempt REPLACEMENT BATTERY, ANY TYPE, FOR USE WITH MEDICALLY NECESSARY HOME BLOOD GLUCOSE MONITOR OWNED BY PATIENT, EACH
Exempt HUMIDIFIER, USED WITH CPAP DEVICE
Exempt SKIN BARRIER; SOLID 4X4 OR EQUIVALENT, STANDARD WEAR, WITH BUILT-IN CONVEXITY, EACH
Exempt SKIN BARRIER; WITH FLANGE (SOLID, FLEXIBLE OR ACCORDIAN), STANDARD WEAR, WITH BUILT-IN CONVEXITY, ANY SIZE, EACH
Exempt SKIN BARRIER, WITH FLANGE (SOLID, FLEXIBLE OR ACCORDIAN), EXTENDED WEAR, WITH BUILT IN CONVEXITY, ANY SIZE, EACH
Exempt EXTENSION DRAINAGE TUBING, ANY TYPE, ANY LENGTH, WITH CONNECTOR/ADAPTOR, FOR USE WITH URINARY LEG BAG OR UROSTOMY POUCH, EACH
Exempt LUBRICANT, INDIVIDUAL STERILE PACKET, FOR INSERTION OF URINARY CATHETER, EACH
Exempt WATER, DISTILLED, 1000 ML, USED WITH LARGE VOLUME NEBULIZER
Exempt SALINE SOLUTION, PER 10 ML, METERED DOSE DISPENSER FOR USE WITH INHALATION DRUGS
Exempt EXTERNAL INFUSION PUMP, MECHANICAL, REUSABLE, FOR EXTENDED DRUG INFUSION
Exempt REPAIR OF PROSTHETIC DEVICE, LABOR COMPONENT, PER 15 MINUTES
Exempt ADHESIVE SKIN SUPPORT ATTACHMENT FOR USE WITH EXTERNAL BREAST PROSTHESIS, EACH
Exempt FOR DIABETICS ONLY, DELUXE FEATURE OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM MOLDED SHOE, PER SHOE
Exempt GAUZE, NON-IMPREGNATED, STERILE, PAD SIZE 16 SQ. IN. OR LESS WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt GAUZE, NON-IMpregNATED, STERILE, PAD SIZE MORE THAN 48 SQ. BUT IN., WITHOUT ADHESIVE BORDER, EACH DRESSING
Exempt GAUZE, ELastic, STERILe, ALL TyPes, PER LINEAR YARD
Exempt GAUZE, NON-ELastic, STERILE, PER LINEAR YARD
Exempt URINARY CATHETER ANCHORING DEVICE, ADHESIVE SKIN ATTACHMENT
Exempt URINARY CATHETER ANCHORING DEVICE, LEG STRAP
Exempt STERILE WATER IRRIGATION SOLUTION, 1000 ML
Exempt MALE EXTERNAL CATHETER, WITH ADHESIVE COATING, EACH
Exempt MALE EXTERNAL CATHETER, WITH ADHESIVE STRIP, EACH
Exempt MYCOPHENOLATE MOFETIL, ORAL, 250 MG
Exempt NON-POWERED ADJUSTABLE ZONE PRESSURE REDUCING AIR MATTRESS OVERLAY
Exempt POWERED AIR OVERLAY FOR MATTRESS
Exempt PRESCRIPTION ANTIEMETIC DRUG, ORAL, PER 1 MG, FOR USE IN CONJUNCTION WITH ORAL-ANTI-CANCER DRUG, NOT OTHERWISE SPECIFIED
Exempt PRESCRIPTION ANTIEMETIC DRUG, RECTAL, PER 1 MG, FOR USE IN CONJUNCTION WITH ORAL ANTI-CANCER DRUG, NOT OTHERWISE SPECIFIED
Exempt EXTERNAL INFUSION PUMP, MECHANICAL REUSABLE, FOR SHORT TERM DRUG INFUSION
Exempt CYCLOSPORINE, ORAL, PER 100 MG
Exempt POUCH, DRAINABLE, WITH FACEPLATE ATTACHED, PLASTIC EACH
Exempt POUCH, DRAINABLE, WITH FACEPLATE ATTACHED, RUBBER EACH
Exempt POUCH, DRAINABLE, FOR USE ON FACEPLATE, PLASTIC EACH
Exempt POUCH, DRAINABLE, FOR USE ON FACEPLATE, RUBBER, EACH
Exempt POUCH, URINARY, WITH FACEPLATE ATTACHED, PLASTIC EACH
Exempt POUCH, URINARY, WITH FACEPLATE ATTACHED, RUBBER, EACH
Exempt POUCH, URINARY, FOR USE ON FACEPLATE, PLASTIC, EACH
Exempt POUCH, URINARY, FOR USE ON FACEPLATE, HEAVY PLASTIC, EACH
Exempt POUCH, URINARY, FOR USE ON FACEPLATE, RUBBER, EACH
Exempt OSTOMY FACEPLATE EQUIVALENT, SILICONE RING, EACH
Exempt SKIN BARRIER, SOLID 4X4 OR EQUIVALENT, EXTENDED WEAR, WITHOUT BUILT-IN CONVEXITY, EACH
Exempt SKIN BARRIER, WITH FLANGE (SOLID; FLEXIBLE OR ACCORDIAN EXTENDED WEAR, WITH BUILT IN CONVEXITY, ANY SIZE, EACH
Exempt POUCH, CLOSED, WITH STANDARD WEAR BARRIER ATTACHED, WITH BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt POUCH, DRAINABLE, WITH EXTENDED WEAR BARRIER ATTACHED, WITHOUT BUILT-IN CONVEXITY (1 PIECE); EACH
Exempt POUCH, DRAINABLE, WITH STANDARD WEAR BARRIER ATTACHED, WITH BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt POUCH, DRAINABLE, WITH EXTENDED WEAR BARRIER ATTACHED WITH BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt POUCH, URINARY, WITH EXTENDED WEAR BARRIER ATTACHED, WITHOUT BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt POUCH, URINARY, WITH STANDARD WEAR BARRIER ATTACHED, WITH BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt POUCH, URINARY, WITH EXTENDED WEAR BARRIER ATTACHED, WITH BUILT-IN CONVEXITY (1 PIECE), EACH
Exempt OSTOMY DEODORANT FOR USE IN OSTOMY POUCH, LIQUID, PER FLUID OZ.
Exempt OSTOMY DEODORANT FOR USE IN OSTOMY POUCH, SOLID, PER TABLET
Exempt NASAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN
Exempt MIDFACIAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN
Exempt ORBITAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN
Exempt UPPER FACIAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN
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<td>Exempt</td>
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<td>NASAL SEPTAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN</td>
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<tr>
<td>Exempt</td>
<td>UNSPECIFIED MAXILLOFACIAL PROSTHESIS, BY REPORT - PROVIDED BY A NON-PHYSICIAN</td>
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<tr>
<td>Exempt</td>
<td>REPAIR OF MODIFICATION OF MAXILLOFACIAL PROSTHESIS, LABOR COMPONENT, 15 MINUTE INCREMENTS - PROVIDED BY A NON-PHYSICIAN</td>
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<tr>
<td>Exempt</td>
<td>ADHESIVE, LIQUID, FOR USE WITH FACIAL</td>
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<tr>
<td>Exempt</td>
<td>ADHESIVE REMOVER, WIPES, FOR USE WITH FACIAL PROSTHESIS ONLY, BX/5</td>
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<td>Exempt</td>
<td>WHEELCHAIR BEARINGS, ANY TYPE</td>
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<td>CERVICAL, CRANIOSTENOSIS, HELMET MOLED TO PATIENT MODEL</td>
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<td>CERVICAL, CRANIOSTENOSIS, HELMET, NON-MOLDED</td>
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<td>CERVICAL, FLEXIBLE, NON-ADJUSTABLE (FOAM COLLAR)</td>
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<tr>
<td>Exempt</td>
<td>CERVICAL, SEMI-RIGID, ADJUSTABLE (PLASTIC COLLAR)</td>
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<tr>
<td>Exempt</td>
<td>CERVICAL, SEMI-RIGID, ADJUSTABLE MOLED CHIN CUP (PLASTIC COLLAR WITH MANDIBULAR/OCCIPITAL PIECE)</td>
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<tr>
<td>Exempt</td>
<td>CERVICAL, SEMI-RIGID, WIRE FRAME OCCIPITAL/MANDIBULAR SUPPORT</td>
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<tr>
<td>Exempt</td>
<td>CERVICAL, COLLAR, MOLED TO PATIENT MODEL</td>
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<tr>
<td>Exempt</td>
<td>CERVICAL, COLLAR, SEMI-RIGID, THERMOPLASTIC FOAM, TWO PIECE WITH THORACIC EXTENSION</td>
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