

**SUT - Taxability of Medical & Surgical Supplies**

Updated by the Department of Revenue

05/13/22

**Medical and Surgical Supplies**

**DESCRIPTION**

**TAX**

Exempt	TRANSPARENT FILM, EACH
Exempt	GAUZE PADS, MEDICATED OR NON-MEDICATED, EACH
Exempt	GAUZE, ELASTIC, ALL TYPES, PER ROLL
Exempt	GAUZE, NON-ELASTIC, PER ROLL
Exempt	ABSORPTIVE DRESSING (E.G. HYDROCOLLOID), ADHESIVE OR NON-ADHESIVE
Exempt	NON-ABSORPTIVE DRESSING (E.G. HYDROGEL), ADHESIVE OR NON-ADHESIVE, EA
Exempt	SYRINGE WITH NEEDLE, STERILE 1CC, EACH
Exempt	SYRINGE WITH NEEDLE, STERILE 2CC, EACH
Exempt	SYRINGE WITH NEEDLE, STERILE 3CC, EACH
Exempt	SYRINGE WITH NEEDLE, STERILE 5CC OR GREATER, EACH
Exempt	NEEDLE-FREE INJECTION DEVICE, EACH
Exempt	SUPPLIES FOR SELF-ADMINISTERED INJECTIONS
Exempt	NON-CORING NEEDLE OR STYLET WITH OR WITHOUT CATHETER
Exempt	SYRINGE, STERILE, 20 CC OR GREATER, EACH
Exempt	STERILE SALINE OR WATER, 30 CC VIAL
Exempt	NEEDLES ONLY, STERILE, ANY SIZE, EACH
Exempt	SUPPLIES FOR MAINTENANCE OF DRUG INFUSION CATHETER, PER WEEK
Exempt	SUPPLIES FOR EXTERNAL DRUG INFUSION PUMP, PER CASSETTE OR BAG
Exempt	INFUSION SET FOR EXTERNAL INSULIN PUMP, NON NEEDLE CANNULA TYPE
Exempt	INFUSION SET FOR EXTERNAL INSULIN PUMP, NEEDLE TYPE
Exempt	SYRINGE WITH NEEDLE FOR EXTERNAL INSULIN PUMP, STERILE 3CC
Exempt	ALCOHOL OR PEROXIDE, PER PINT
Exempt	ALCOHOL WIPES. PER BOX
Exempt	ALCOHOL OR PEROXIDE, PER PINT
Exempt	ALCOHOL WIPES, PER BOX
Exempt	BETADINE OR PHISOHEX SOLUTION, PER PINT
Exempt	BETADINE OR IODINE SWABS/WIPES, PER BOX
Exempt	URINE TEST OR REAGENT STRIPS OR TABLETS (100 TABLETS OR STRIPS)
Exempt	B/G TEST OR REAGENT STRIPS FOR HOME BLOOD GLUCOSE MONITOR/50 STRIPS
Exempt	REPLACEMENT BATTERY, ANY TYPE, FOR USE W/ MED NEC B/G MTR
Exempt	OWNED BY PT, EA
Taxable	PLATFORMS FOR HOME BLOOD GLUCOSE MONITOR, 50 PER BOX
Taxable	NORMAL, LOW AND HIGH CALIBRATOR SOLUTION / CHIPS
Taxable	SPRING-POWERED DEVICE FOR LANCET, EACH
Taxable	LANCETS, PER BOX OF 100
Exempt	PARAFFIN, PER POUND

**Vascular Catheters**

**TAX**

**DESCRIPTION**

Exempt	DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 50 ML OR GREATER PER HOUR
Exempt	DISPOSABLE DRUG DELIVERY SYSTEM, FLOW RATE OF 5 ML OR LESS PER HOUR
Exempt	INSERTION TRAY WITHOUT DRAINAGE BAG AND WITHOUT CATHETER
Exempt	INSERT TRAY W/OUT DRAIN BAG W/ INDWELLING CATHETER, FOLEY TYPE, 2-WAY
Exempt	INSERT TRAY W/OUT DRAIN BAG W/ INDWELLING CATHETER, FOLEY TYPE, 2-WAY ALL SILICONE
Exempt	INSERTION TRAY W/OUT DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 3-WAY FOR CONTINUOUS IRRIGATION
Exempt	INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 2-WAY LATEX WITH COATING

Exempt	INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 2-WAY ALL SILICONE
Exempt	INSERTION TRAY WITH DRAINAGE BAG WITH INDWELLING CATHETER, FOLEY TYPE, 3-WAY FOR CONTINUOUS IRRIGATION
Exempt	IRRIGATION TRAY WITH BULB OR PISTON SYRINGE, ANY PURPOSE
Exempt	THERAPEUTIC AGENT FOR URINARY CATHETER IRRIGATION
Exempt	IRRIGATION SYRINGE, BULB OR PISTON, EACH
Exempt	STERILE SALINE IRRIGATION SOLUTION, 1000 ML.
Exempt	MALE EXTERNAL CATHETER SPECIALTY TYPE, E.G.; INFLATABLE, FACEPLATE, EA
Exempt	FEMALE EXTERNAL URINARY COLLECTION DEVICE; METAL CUP, EACH
Exempt	FEMALE EXTERNAL URINARY COLLECTION DEVICE; POUCH, EACH
Exempt	EXTERNAL CATHETER STARTER SET, MALE/FEMALE, INCLUDES CATHETER/URINARY COLLECTION DEVICE, BAG/POUCH AND ACCES., 7 DAY SUPPLY
Exempt	PERIANAL FECAL COLLECTION POUCH WITH ADHESIVE, EACH
Exempt	INCONTINENCE SUPPLY; MISCELLANEOUS
Exempt	INDWELLING CATHETER; FOLEY TYPE, TWO-WAY LATEX WITH COATING, EA
Exempt	INDWELLING CATHETER; SPECIALTY TYPE, EG; COUDE, MUSHROOM, WING), EA
Exempt	INDWELLING CATHETER, FOLEY TYPE, TWO-WAY, ALL SILICONE, EACH
Exempt	INDWELLING CATHETER; FOLEY TYPE, THREE WAY FOR CONTINUOUS IRRIGATION, EA
Exempt	MALE EXTERNAL CATHETER W/ OR W/OUT ADHESIVE, W/ OR W/OUT ANTI REFLUX DEVICE, PER DOZ
Exempt	INTERMITTENT URINARY CATHETER; STRAIGHT TIP, EACH
Exempt	INTERMITTENT URINARY CATHETER; COUDE (CURVED) TIP, EACH
Exempt	INTERMITTENT URINARY CATHETER, WITH INSERTION SUPPLIES
Exempt	INSERTION TRAY WITH DRAINAGE BAG BUT WITHOUT CATHETER
Exempt	IRRIGATION TUBING SET FOR CONTINUOUS BLADDER IRRIGATION THROUGH A 3-WAY INDWELLING FOLEY CATHETER, EACH
Exempt	EXTERNAL URETHRAL CLAMP OR COMPRESSION DEVICE (NOT TO BE USED FOR CATHETER CLAMP), EACH
Exempt	BEDSIDE DRAINAGE BAG, DAY OR NIGHT, W/ OR W/OUT ANTI-REFLUX DEVICE W/OR W/OUT TUBE, EACH
Exempt	URINARY LEG BAG; VINYL, WITH OR WITHOUT TUBE, EACH
Exempt	URINARY SUSPENSORY WITHOUT LEG BAG, EACH

### **Ostomy Supplies**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	OSTOMY FACEPLATE, EACH
Exempt	SKIN BARRIER; SOLID, 4 X 4 OR EQUIVALENT; EACH
Exempt	SKIN BARRIER; LIQUID (SPRAY, BRUSH, ETC.) POWDER OR PASTE; PER OZ.
Exempt	ADHESIVE FOR OSTOMY OR CATHETER; LIQUID (SPRAY, BRUSH, ETC.), CEMENT, POWDER OR PASTE; ANY COMPOSITION (E.G. SILICONE, LATEX, ETC.); PER OZ
Exempt	OSTOMY ADHESIVE REMOVER WIPES, 50 PER BOX
Exempt	OSTOMY BELT, EACH
Exempt	OSTOMY FILTER, ANY TYPE, EACH
Exempt	IRRIGATION SUPPLY; SLEEVE, EACH
Exempt	OSTOMY IRRIGATION SUPPLY; BAG, EACH
Exempt	OSTOMY IRRIGATION SUPPLY; CONE/CATHETER, INCLUDING BRUSH
Exempt	OSTOMY IRRIGATION SET
Exempt	LUBRICANT, PER OUNCE
Exempt	OSTOMY RING, EACH
Exempt	OSTOMY SUPPLY; MISCELLANEOUS

### **Supplies**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	TAPE, ALL TYPES, ALL SIZES

	ADHESIVE REMOVER OR SOLVENT (FOR TAPE, CEMENT OR OTHER ADHESIVE)
Exempt	PER OZ.
Exempt	ELASTIC BANDAGE, PER ROLL (E.G. COMPRESSION BANDAGE)
Exempt	NON-ELASTIC BINDER FOR EXTREMITY
Exempt	TRACHEOSTOMA FILTER, ANY TYPE, ANY SIZE EACH
Exempt	SURGICAL STOCKINGS ABOVE KNEE LENGTH, EACH
Exempt	SURGICAL STOCKINGS THIGH LENGTH, EACH
Exempt	SURGICAL STOCKINGS BELOW KNEE LENGTH, EACH
Exempt	SURGICAL STOCKINGS FULL LENGTH, EACH
Exempt	DISPOSABLE UNDERPADS, ALL SIZES, (E.G., CHUX'S)
Exempt	ELECTRODES, (E.G., APNEA MONITOR)
Exempt	LEAD WIRES, (E.G., APNEA MONITOR)
Exempt	CONDUCTIVE PASTE OR GEL
Exempt	PESSARY
Exempt	SLINGS
Exempt	SPLINT
Exempt	RIB BELT
Exempt	TOPICAL HYPERBARIC OXYGEN CHAMBER, DISPOSABLE
Exempt	SUPPLIES RISER JAKET
Exempt	TENS SUPPLIES, 2 LEAD, PER MONTH
Exempt	MEDICATION SUPPLIES TO BE USED IN DME PRESCRIBED BY PHYSICIAN
Exempt	BATTERY, HEAVY DUTY; REPLACEMENT FOR PATIENT OWNED VENTILATOR
Exempt	BATTERY CABLES; REPLACEMENT FOR PATIENT-OWNED VENTILATOR
Exempt	BATTERY CHARGER; REPLACEMENT FOR PATIENT-OWNED VENTILATOR
Exempt	CANNULA, NASAL
Exempt	TUBING (OXYGEN), PER FOOT
Exempt	MOUTH PIECE
Exempt	BREATHING CIRCUITS
Exempt	FACE TENT
Exempt	VARIABLE CONCENTRATION MASK
Exempt	TRACHEOTOMY MASK OR COLLAR
Exempt	TRACHEOSTOMY OR LARYNGECTOMY TUBE
Exempt	TRACHEOSTOMY, INNER CANNULA (REPLACEMENT ONLY)
Exempt	TRACHEAL SUCTION CATHETER, ANY TYPE, EACH
Exempt	TRACHEOSTOMY CARE KIT FOR NEW TRACHEOSTOMY
Exempt	TRACHEOSTOMY CLEANING BRUSH, EACH
	SPACER, BAG OR RESERVOIR, W/ OR W/OUT MASK, FOR USE W/METERED DOSE
Exempt	INHALER
Exempt	OROPHARYNGEAL SUCTION CATHETER, EACH
Exempt	TRACHEOSTOMY CARE KIT FOR ESTABLISHED TRACHEOSTOMY
Exempt	REPLACEMENT BATTERIES. MEDICALLY NECESSARY T.E.N.S. OWNED BY PATIENT
	REPLACEMENT, BATTERIES FOR MEDICALLY NECESSARY ELECTRONIC W/C OWNE
Exempt	BY PT
Exempt	UNDERARM PAD, CRUTCH, REPLACEMENT, EACH
Exempt	REPLACEMENT, HANDGRIP, CANE, CRUTCH, OR WALKER, EACH
Exempt	REPLACEMENT, TIP, CANE, CRUTCH, WALKER, EACH.
Exempt	REPLACEMENT PAD FOR,USE WITH MEDICALLY NECESSARY APP OWNED BY PT
Exempt	SURGICAL SUPPLY; MISCELLANEOUS
Taxable	CENTRIFUGE (INCLUDES CALIBRATED MICROCAPILLARY TUBES AND SEALEASE)
Exempt	NEEDLES AND SYRINGES FOR DIALYSIS
	SPHYGMOMANOMETER/BLOOD PRESSURE APPARATUS WITH CUFF AND
Taxable	STETHOSCOPE
Taxable	BLOOD PRESSURE CUFF ONLY
Taxable	AUTOMATIC BLOOD PRESSURE MONITOR
Exempt	ACTIVATED CARBON FILTERS FOR DIALYSIS
Exempt	DIALYZERS (ARTIFICIAL KIDNEYS) ALL BRANDS, ALL SIZES PER UNIT

Exempt	STANDARD DIALYSATE SOLUTION, EACH
Exempt	BICARBONATE DIALYSATE SOLUTION, EACH
Exempt	WATER, STERILE .
Exempt	TREATED WATER (DEIONIZED, DISTILLED, REVERSE OSMOSIS) FOR USE IN DIALYSIS SYS
Exempt	FISTULA CANNULATION SET FOR DIALYSIS ONLY
Exempt	LOCAL/TOPICAL ANESTHETICS FOR DIALYSIS ONLY
Exempt	SHUNT ACCESSORIES FOR DIALYSIS ONLY
Exempt	BLOOD TUBING, ARTERIAL OR VENOUS, EACH
Exempt	BLOOD TUBING, ARTERIAL AND VENOUS COMBINED
Taxable	DIALYSATE STANDARD TESTING SOLUTION, SUPPLIES
Exempt	DIALYSATE CONCENTRATE ADDITIVES, EACH
Taxable	BLOOD TESTING SUPPLIES (E.G. VACUTAINERS AND TUBES)
Taxable	SERUM CLOTTING TIME TUBE, PER BOX
Taxable	DEXTOSTICK OR GLUCOSE TEST STRIPS, PER BOX
Taxable	HEMOSTIX, PER BOTTLE
Taxable	AMMONIA TEST PAPER, PER BOX
Exempt	STERILIZING AGENT FOR DIALYSIS EQUIPMENT, PER GALLON
Exempt	CLEANSING AGENTS FOR EQUIPMENT FOR DIALYSIS ONLY
Exempt	HEPARIN FOR DIALYSIS AND ANTIDOTE, ANY STRENGTH, PORCINE OR BEEF, 1000 UNITS, 10-30 ML
Exempt	HEMODIALYSIS KIT SUPPLIES
Exempt	HEMOSTATS WITH RUBBER TIPS FOR DIALYSIS
Exempt	DISPOSABLE CATHETER CAPS
Taxable	PLUMBING AND/OR ELECTRICAL WORK FOR HOME DIALYSIS EQUIPMENT
Exempt	STORAGE TANKS UTILIZED IN CONNECTION WITH WATER PURIFICATION SYSTEM
Exempt	REPLACEMENT TANKS FOR DIALYSIS
Taxable	CONTRACTS, REPAIR AND MAINTENANCE, FOR HOME DIALYSIS EQUIP. (NON COVERED)
Exempt	CONTINUOUS AMBULATORY PERITONEAL DIALYSIS (CAPD) SUPPLY KIT

### **Supply Kit**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	CONTINUOUS CYCLING PERITONEAL DIALYSIS (CCPD) SUPPLY KIT
Exempt	INTERMITTENT PERITONEAL DIALYSIS (IPD) SUPPLY KIT
Taxable	NON-MEDICAL SUPPLIES FOR DIALYSIS, (I.E., SCALE, SCISSORS, STOPWATCH, ETC.)
Exempt	GOMCO DRAIN BOTTLE
Exempt	MISCELLANEOUS DIALYSIS SUPPLIES, NOT IDENTIFIED ELSEWHERE, BY REPORT
Exempt	PREPARATION KITS
Exempt	VENOUS PRESSURE CLAMPS, EACH
Exempt	DIALYZER HOLDER, EACH
Exempt	HARVARD PRESSURE CLAMP, EACH
Exempt	MEASURING CYLINDER, ANY SIZE, EACH
Exempt	GLOVES, STERILE OR NON-STERILE, PER PAIR

### **Additional Ostomy Supplies**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	POUCH, CLOSED; WITH BARRIER ATTACHED (1 PIECE)
Exempt	POUCH, CLOSED; WITHOUT BARRIER ATTACHED (1 PIECE)
Exempt	POUCH, CLOSED; FOR USE ON FACEPLATE
Exempt	POUCH, CLOSED; FOR USE ON BARRIER WITH FLANGE (2 PIECE)
Exempt	STOMA CAP
Exempt	POUCH, DRAINABLE; WITH BARRIER ATTACHED (1 PIECE)
Exempt	POUCH, DRAINABLE; WITHOUT BARRIER ATTACHED (1 PIECE)
Exempt	POUCH, DRAINABLE; FOR USE ON BARRIER WITH FLANGE (2 PIECE SYSTEM)
Exempt	POUCH, DRAINABLE; WITH FACEPLATE ATTACHED; PLASTIC OR RUBBER
Exempt	POUCH, DRAINABLE; FOR USE ON FACEPLATE; PLASTIC OR RUBBER

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 SUSPENSORY; 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.

**TAX Diabetic Shoes, Fitting, and Modifications**

**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.  
 Exempt  
 FOR DIABETICS ONLY, FITTING (INCLUDING FOLLOW UP), CUSTOM PREPARATION & SUPPLY OF SHOE MOLDED FROM CASTS) OF PATIENT'S FOOT (CUSTOM MOLDED SHOE) PER S  
 Exempt  
 Exempt 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  
 Exempt  
 Exempt FOR DIABETICS ONLY, MODIFICATION (INCLUDING FITTING) OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM-MOLDED SHOE WITH WEDGE(S), PER SHOE  
 Exempt FOR DIABETICS ONLY, MODIFICATION (INCLUDING FITTING) OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM-MOLDED SHOE WITH METATARSAL BAR, PER SHOE  
 Exempt FOR DIABETICS ONLY, MODIFICATION (INCLUDING FITTING) OF OFF-THE SHELF DEPTH INLAY SHOE OR CUSTOM-MOLDED SHOE WITH OFF-SET HEEL(S), PER SHOE  
 Exempt 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 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 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.

IN. OR LESS, WITHOUT ADHESIVE BORDER, EACH DRESSING

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 GAUZE, IMPREGNATED, WATER OR NORMAL SALINE, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING

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

Exempt HYDROCOLLIOD 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 HYDROCOLLIOD DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITHOUT ADHESIVE BORDER, EACH DRESSING.

Exempt HYDROCOLLIOD DRESSING, WOUND COVER, PAD SIZE 16 SQ. IN OR

Exempt HYDROCOLLIOD 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 HYDROCOLLOID DRESSING, WOUND COVER, PAD SIZE MORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING

Exempt HYDROCOLLOID DRESSING, WOUND FILER, PASTE, 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 SQ. IN. 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 SQ. IN. 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, GEL, PER FLUID OUNCE

Exempt SKIN SEALANTS, PROTECTANTS, MOISTURIZERS, OINTMENTS ANY TYPE ANY SIZE

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

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

Exempt SPECIALTY ABSORPTIVE DRESSINGS, 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 DRESSINGS, WOUND COVER, PAD SIZE MORE THAN 16 SQ. 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 SQ. IN. 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 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., 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,



Exempt CASEC, MODUCAL, CONTROLYTE, POLYCOSE LIQUID OR POWDER, SUMACAL, MICROLIPIDS, MCT OIL, NUTRI-SOURCE) 100 CALORIES = 1 ENTERAL FORMULAE; CATEGORY VI: STANDARDIZED NUTRIENTS (VIVONEX STD., TRAVASORB STD. PRECISION LR AND TOLEREX) 100 CALORIES = 1 UNIT

### **Parenteral Nutrition Solutions and Supplies**

<b>TAX</b>	<b>DESCRIPTION</b>
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 Parenteral Pumps**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	SEAT ATTACHMENT, WALKER
Exempt	CRUTCH ATTACHMENT, WALKER, EACH
Exempt	LEG EXTENSIONS FOR A WALKER
Exempt	BRAKE ATTACHMENT, FOR WHEELED WALKER

**Commodes**

<b>TAX</b>	<b>DESCRIPTION</b>
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Exempt SITZ TYPE BATH OR EQUIPMENT, PORTABLE, USED WITH OR WITHOUT  
COMMODE

Exempt SITZ TYPE BATH OR EQUIPMENT, PORTABLE, USED WITH OR WITHOUT  
COMMODE, WITH FAUCET ATTACHMENT/S

Exempt SITZ BATH CHAIR

Exempt COMMODE CHAIR, STATIONARY, WITH FIXED ARMS

Exempt COMMODE CHAIR, MOBILE, WITH FIXED ARMS

Exempt COMMODE CHAIR, STATIONARY, WITH DETACHABLE ARMS

Exempt COMMODE CHAIR, MOBILE, WITH DETACHABLE ARMS

Exempt PAIL OR PAN FOR USE WITH COMMODE CHAIR

Exempt FOOT REST, FOR USE WITH COMMODE CHAIR, EACH

Exempt AIR PRESSURE PAD OR CUSHION, NONPOSITIONING

Exempt WATER PRESSURE PAD OR CUSHION, NONPOSITIONING

Exempt GEL PRESSURE PAD OR CUSHION, NONPOSITIONING

Exempt DRY PRESSURE PAD OR CUSHION, NONPOSITIONING

### **Decubitus Care Equipment**

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

### **Heat/Cold Application**

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

**Bath and Toilet Aids**

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

**Hospital Beds and Accessories**

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

**Hospital Bed Accessories**

<b>TAX</b>	<b>DESCRIPTION</b>
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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**

<b>TAX</b>	<b>DESCRIPTION</b>
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, HUMIDIFER, 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

Exempt OXYGEN TENT, EXCLUDING CROUP OR PEDIATRIC TENTS  
 Exempt CHEST SHELL (CUIRASS)  
 Exempt CHEST WRAP  
 Exempt NEGATIVE PRESSURE VENTILATOR; PORTABLE OR STATIONARY  
 Exempt ROCKING BED WITH OR WITHOUT SIDE RAILS  
 Exempt PERCUSSOR, ELECTRIC OR PNEUMATIC, HOME MODEL

**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

**TAX DESCRIPTION**  
 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,  
HALF LEG  
Exempt SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP,  
FULL LEG  
Exempt SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP,  
FULL ARM  
Exempt SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP,  
HALF LEG  
Exempt SEGMENTAL PNEUMATIC APPLIANCE FOR USE WITH PNEUMATIC COMP,  
HALF ARM  
Exempt SEGMENTAL GRADIENT PRESSURE PNEUMATIC.APPLIANCE, FULL LEG  
Exempt SEGMENTAL GRADIENT PRESSURE PNEUMATIC.APPLIANCE, FULL ARM  
Exempt SEGMENTAL GRADIENT PRESSURE PNEUMATIC APPLIANCE, HALF LEG

### **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  
 \$PINAL 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**



<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	TRAY
Exempt	LOOP HEEL, EACH
Exempt	LOOP TOE, EACH
Exempt	PNEUMATIC TIRE, EACH
Exempt	SEMI-PNEUMATIC CASTER, EACH

#### **Wheelchair Accessories**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	WHEELCHAIR ATTACHMENT TO CONVERT ANY WHEELCHAIR TO ONE ARM DRIVE
Exempt	AMPUTEE ADAPTER (DEVICE USED TO COMPENSATE FOR TRANSFER OF WEIGHT DUE TO LOST LIMBS TO MAINTAIN PROPER BALANCE)
Exempt	BRAKE EXTENSION, FOR WHEELCHAIR
Exempt	1" CUSHION, FOR WHEELCHAIR
Exempt	2" CUSHION, FOR WHEELCHAIR
Exempt	3" CUSHION, FOR WHEELCHAIR
Exempt	4" CUSHION, FOR WHEELCHAIR
Exempt	HOOK ON HEAD REST EXTENSION
Exempt	WHEELCHAIR HAND RIMS WITH 8 VERTICAL RUBBER TIPPED PROJECTIONS PAIR
Exempt	COMMODE SEAT, WHEELCHAIR
Exempt	NARROWING DEVICE, WHEELCHAIR
Exempt	N0.2 FOOTPLATES, EXCEPT FOR ELEVATING LEG REST
Exempt	ANTI-TIPPING DEVICE WHEELCHAIRS
Exempt	TRANSFER BOARD OR DEVICE
Exempt	ADJUSTABLE HEIGHT DETACHABLE ARMS, DESK OR FULL LENGTH WHEELCHAIR
Exempt	GRADE-AID (DEVICE TO PREVENT ROLLING BACK ON AN INCLINE) FOR WHEELCHAIR
Exempt	REINFORCED SEAT UPHOLSTERY, WHEELCHAIR
Exempt	REINFORCED BACK, WHEELCHAIR, UPHOLSTERY OR OTHER MATERIAL
Exempt	WEDGE CUSHION, WHEELCHAIR.
Exempt	BELT, SAFETY WITH AIRPLANE BUCKLE, WHEELCHAIR
Exempt	BELT, SAFETY WITH VELCRO CLOSURE, WHEELCHAIR
Exempt	SAFETY VEST, WHEELCHAIR
Exempt	ELEVATING LEG REST, EACH
Exempt	UPHOLSTERY SEAT
Exempt	SOLID SEAT INSERT
Exempt	BACK, UPHOLSTERY
Exempt	ARM REST, EACH
Exempt	CALF REST, EACH
Exempt	TIRE, SOLID, EACH
Exempt	CASTER WITH A FORK
Exempt	CASTER WITHOUT FORK
Exempt	PNEUMATIC TIRE WITH WHEEL
Exempt	TIRE, PNEUMATIC CASTER
Exempt	WHEEL, SINGLE

#### **Rollabout Chair**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	ROLLABOUT CHAIR, ANY AND ALL TYPES WITH CASTORS 5" OR GREATER

#### **Wheelchair - Fully-Reclining**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	FULLY-RECLINING WHEELCHAIR, FIXED FULL LENGTH ARMS, SWING AWAY DETACHABLE ELEVATING LEG RESTS

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 FOOT RESTS

Exempt HEMI-WHEELCHAIR DETACHABLE ARMS DESK OR FULL LENGTH, SWING AWAY DETACHABLE FOOTRESTS

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 HIGH STRENGTH LIGHTWEIGHT WHEELCHAIR, DETACHABLE ARMS DESK OR FULL LENGTH, SWING AWAY DETACHABLE FOOT RESTS

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

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**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**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
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, EQUIVALENT TO 244 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 488 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 732 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 976 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 1220 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 1464 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 1708 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO 1952 CUBIC FEET
Exempt	OXYGEN CONCENTRATOR, EQUIVALENT TO OVER 1952 CUBIC FEET
Exempt	DURABLE MEDICAL EQUIPMENT, MISCELLANEOUS
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	AT 85 PERCENT OR GREATER CONCENTRATION OXYGEN CONCENTRATOR, MANUFACTURER SPECIFIED MAXIMUM FLOW RATE GREATER THAN 3 LITERS PER MINUTE, DOES NOT EXCEED 4 LITERS PER MINUTE
Exempt	AT 85 PERCENT OR GREATER CONCENTRATION 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 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 DELVIERY SYST. KIDNEY MACHINE, PUMP  
 RECIRCULATING, AIR  
 REMOVAL SYST, FLOWRATE METER, PWR OFF, HEATER & TEMP CTRL W/ALARM,  
 IV POLES  
 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

Taxable REVERSE OSMOSIS WATER PURIFICATION SYSTEM

Taxable DEIONIZER WATER PURIFICATION SYSTEM

Exempt BLOOD PUMP FOR DIALYSIS

Taxable 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

Exempt MACHINES THAT ARE OWNED OR BEING PURCHASED BY THE PATIENT  
 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**

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

**Nebulizers (Broachodilator Drugs)**

<b>TAX</b>	<b>DESCRIPTION</b>
Exempt	ACETYLCYSTEINE, 10%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	ACETYLCYSTEINE, 20%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	ALBUTEROL SULFATE, 0.083%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	ALBUTEROL SULFATE, 0.5%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	BITOLTEROL MESYLATE, 0.2%, PER 10 ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	CROMOLYN SODIUM, PER 20 MG, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	EPINEPHRINE, 2.25%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	IPRATROPIUM BROMIDE 0.02%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH A DME
Exempt	ISOETHARINE HYDROCHLORIDE, 0.1%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	ISOETHARIN HYDROCHLORIDE, 0.125%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME
Exempt	ISOETHARINE HYDROCHLORIDE, 0.167%, PER ML, INHALATION SOLUTION ADMINISTERED THROUGH DME

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**

<b>TAX</b>	<b>DESCRIPTION</b>
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**

<b>TAX</b>	<b>DESCRIPTION</b>
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
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Exempt	VINBLASTINE SULFATE, 1 MG
Exempt	VINCRISTINE SULFATE, 1 MG
Exempt	VINCRISTINE SULFATE, 2 MG
Exempt	VINCRISTINE SULFATE, 5 MG

**Wheelchairs, Options, Accessories**

<b>TAX</b>	<b>DESCRIPTION</b>
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,

Exempt TREMOR DAMPENING, ACCELERATION CONTROL AND BRAK  
 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 TIRE 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 TIRE 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  
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

**Prosthesis**

**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, SMALL VOLUME NONFILTERED PNEUMATIC NEBULIZER  
Exempt 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, DISPOSABLE, USED WITH LARGE VOLUME NEBULIZER, 100 FEET  
Exempt CORRUGATED TUBING, NON-DISPOSABLE, USED WITH LARGE VOLUME NEBULIZER, 10 FEET  
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 APPLIATION 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**

<b>TAX</b>	<b>DESCRIPTION</b>
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
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, IMPREGANED, 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 ADHESIVE BORDER, EACH DRESSING
- Exempt GAUZE, IMPREGANTED, 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, WIHTOUT 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 COVER, PAD SIZE 16 SQ. IN. OR LESS, WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
- Exempt HYDROCOLLOID 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 HYDROCOLLOID DRESSIGN, WOUND COVER, PAD SIZEMORE THAN 48 SQ. IN., WITH ANY SIZE ADHESIVE BORDER, EACH DRESSING
- Exempt HYDROCOLLOID DRESSING, WOUND FILLER, PASTE, PER FLUID OUNCE
- 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, GEL, 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**

<b>TAX</b>	<b>DESCRIPTION</b>
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. 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

Exempt HEMI-FACIAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN  
Exempt AURICULAR PROSTHESIS - PROVIDED BY A NON-PHYSICIAN  
Exempt PARTIAL FACIAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN  
Exempt NASAL SEPTAL PROSTHESIS - PROVIDED BY A NON-PHYSICIAN  
Exempt UNSPECIFIED MAXILLOFACIAL PROSTHESIS, BY REPORT - PROVIDED BY  
A NON-PHYSICIAN  
Exempt REPAIR OF MODIFICATION OF MAXILLOFACIAL PROSTHESIS, LABOR  
COMPONENT, 15 MINUTE INCEREMENTS - PROVIDED BY A NON-PHYSICIAN  
Exempt ADHESIVE, LIQUID, FOR USE WITH FACIAL  
Exempt ADHESIVE REMOVER, WIPES, FOR USE WITH FACIAL PROSTHESIS ONLY, BX/5  
Exempt WHEELCHAIR BEARINGS, ANY TYPE  
Exempt CERVICAL, CRANIOSTENOSIS, HELMET MOLDED TO PATIENT MODEL  
Exempt CERVCAL, CRANIOSTENOSIS, HELMET, NON-MOLDED  
Exempt CERVICAL, FLEXIBLE, NON-ADJUSTABLE (FOAM COLLAR)  
Exempt CERVICAL, FLEXIBLE, NON-ADJUSTABLE (FAOM COLLAR)  
Exempt CERVICAL, SEMI-RIGID, ADJUSTABLE (PLASTIC COLLAR)  
Exempt CERVICAL, SEMI-RIGID, ADJUSTABLE MOLDED CHIN CUP (PLASTIC  
COLLAR WITH MANDIBULAR/OCCIPITAL PIECE)  
Exempt CERVICAL, SEMI-RIGID, WIRE FRAME OCCIPITAL/MANDIBULAR  
SUPPORT  
Exempt CERVICAL, COLLAR, MOLDED TO PATIENT MODEL  
Exempt CERVICAL, COLLAR, SEMI-RIGID, THERMOPLASTIC FOAM, TWO PIECE  
WITH THORACIC EXTENSION