State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-30

Crutches, Artificial Devices, Aids, Blood, Oxygen and Wheelchairs

(A) Artificial Devices

The tax does not apply to the sale of articles designed and purchased to be worn on the person of the owner or user which constitute additions to the human body in replacement of a missing part including artificial limbs, artificial teeth and dentures, spectacles and eyeglasses, artificial eyes and artificial hearing devices, including their batteries and transistors.

The tax does not apply to the sale of artificial devices which are individually designed, made up or constructed for use of a particular person so as to become a brace, support, supplement, correction or substitute for the bodily structure. Therefore, sales of trusses, abdominal supports, uterine supports, maternity supports, kidney supports and postoperative supports are exempt, if such items are specially made for the use of a particular person.

The tax does not apply to sales of bags, hose and accessories worn by persons to permit the escape of waste from the body where normal elimination is impossible because of surgery.

(B) Standardized Devices

Standardized or stock devices, braces or supports are taxable inasmuch as they are not orthopedic appliances within the meaning of the exemption provisions of the Rhode Island sales and use tax law. Examples of this type of property include the following:

TAXABLE ITEMS

Anklets
Bandages
Elbow Caps
Ear Correction Caps
Elastic Goods, Etc.
Eye Shades and Shields
Knee Caps
Mouth Breathing
PreventionShields
Thigh Pieces
Thumb Pieces
Suspensories
Wristlets

If, however, a person is required to wear or use any of the foregoing items because of a physical

condition and purchases an item upon the prescription of a doctor, the tax will not apply. In such case the retailer should retain as part of the records the doctor's prescription.

(C) Blood and Oxygen

The tax does not apply to the sale of blood, blood plasma, medical oxygen and other gases sold for medical treatment of human beings.

(D) Wheelchairs, Hospital Beds, etc.

The tax does not apply to the sale or rental of hospital beds and accessories to be used in connection therewith, such as hospital bed mattresses, side rails, patient helpers and balkin frames, overbed tables, convalescent chairs, crutches and wheel chairs when such accessories and items are purchased or rented by individuals for their own use and not for business purposes. However, the tax applies to such items when sold to a convalescent or nursing home operated for profit. In such case such home will be regarded as the taxable user.

R. GARY CLARK
TAX ADMINISTRATOR

DATE: May 1, 1987