

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 07-30

Medical Equipment, Mobility Enhancing Equipment and Prosthetic Devices, Blood and Oxygen

(A) Durable Medical Equipment

“Durable medical equipment” means equipment including repair and replacement parts which can withstand repeated use; is primarily and customarily used to serve a medical purpose; generally not useful to a person in the absence of illness or injury; and is not worn in or on the body.

The tax does not apply to the sale or rental of durable medical equipment **for home use only** including syringe infusers, ambulatory drug delivery pumps, hospital beds, convalescent chairs, bath and shower chairs, commode chairs, and chair lifts. 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.

Supplies used in connection with syringe infusers and ambulatory drug delivery pumps that are sold on prescription to individuals to be used by them to dispense or administer prescription drugs, and related ancillary dressings and supplies used to dispense or administer prescription drugs shall also be exempt from tax.

(B) Mobile Enhancing Equipment

“Mobility enhancing equipment” means equipment including repair and replacements part which is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; is not generally used by persons with normal mobility; and does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

The tax does not apply to the sale or rental of mobility enhancing equipment including wheelchairs, crutches, canes, motorized carts, stair lifts, walkers, and lifts and controls specifically added to motor vehicles.

(C) Prosthetic Devices

“Prosthetic device” means a replacement, corrective, or supportive device including repair and replacement parts worn on or in the body to artificially replace a missing portion of the body; prevent or correct physical deformity or malfunction; or support a weak or deformed portion of the body.

The tax does not apply to sale or rental of prosthetic devices, sold on prescription including artificial limbs, dentures, spectacles and eyeglasses, artificial eyes and braces. Artificial hearing devices and hearing aids are also exempt whether or not sold on prescription.

(D) Standardized Devices and Supplies

Standardized or stock devices, braces or supports are taxable inasmuch as they are not prosthetic devices 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
Prevention Shields
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.

(E) 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.

DAVID M. SULLIVAN
TAX ADMINISTRATOR

EFFECTIVE DATE: January 2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-30
PROMULGATED MAY 1, 1987