

**Note:** Please see [TSB-M-16\(6\)S](#), *Sales and Use Tax Exemption for Feminine Hygiene Products*, for information on recently enacted legislation that provides an exemption from sales and use tax for feminine hygiene products.

**Publication 822 begins on page 2 below.**



## **Publication 822**

# **Taxable Status of Medical Equipment and Supplies, Prosthetic Devices, and Related Items**

**Note:** A Publication is an informational document that addresses a particular topic of interest to taxpayers. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information contained in a publication. Publications are updated regularly and are accurate on the date issued. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

**Medical equipment and supplies**

Sales of medical equipment, component parts, and medical supplies are exempt from New York State and local sales and use taxes unless sold for use in providing medical or similar services for compensation. Therefore, sales to physicians, dentists, hospitals, clinical laboratories, ambulance companies, and so forth are subject to tax. To qualify for exemption, medical equipment must be primarily and customarily used for medical purposes and must not be generally useful in the absence of illness, injury, or physical incapacity.

**Prosthetic devices**

Prosthetic aids, hearing aids, eyeglasses, and artificial devices, and their component parts, are also exempt from tax. To qualify for exemption, prosthetic devices must be primarily and customarily used to completely or partially replace a missing body part or the function of a permanently inoperative or malfunctioning body part and must not be generally useful in the absence of illness, injury, or physical incapacity. These items do not need to be designed for the use of a particular individual to be exempt from tax.

**Component parts**

A component part for exempt medical equipment or an exempt prosthetic device is also exempt from sales tax. If the component part is clearly identified by the manufacturer as a part for such equipment or device, the part may be purchased exempt from tax. If the component part is not clearly identified by the manufacturer as a part for such equipment or device, the purchaser must pay sales tax at the time of purchase and file a claim for refund by filing Form AU-11, *Application for Credit or Refund of State and Local Sales or Use Tax*.

**Services**

The services of installing, maintaining, servicing, and repairing exempt medical equipment and exempt prosthetic devices, including their component parts, are also exempt from tax.

**Exempt organizations**

Sales of medical equipment, including their component parts and related services, and sales of medical supplies to hospitals and other organizations that have received certifications of exemption from the Department of Taxation and Finance under section 1116 of the Tax Law may be made without tax, provided the purchaser issues a properly completed Form ST-119.1, *Exempt Organization Certification*, to the vendor. This form is not required in order to make sales of prosthetic devices, component parts, and related services without payment of tax.

**Guide, hearing, and service dogs**

Guide, hearing, and service dogs, including items and services that are necessary for their acquisition, sustenance, or maintenance, are exempt from sales and use taxes. See TSB-M-95(10)S, *Guide, Hearing and Service Dogs*.

**Examples**

*The items listed are examples. It is ultimately the purpose for which an item is used that determines its taxable status.*

The lists of examples on the following pages have been compiled to help with the general identification of taxable and exempt items. However, these items are merely examples. It is ultimately the purposes for which the items are used that determine their taxable status, provided the items are not generally useful in the absence of illness, injury, or physical incapacity. Consequently, many of the items that are included in the first listing as examples of medical equipment and supplies (e.g., leg braces, ostomy pouches and tubes) may also be exempt from tax as prosthetic devices. Prosthetic devices are exempt from tax even when purchased by persons performing medical or similar services for compensation, if the items are used to completely or partially replace missing body parts or the functions of permanently inoperative or malfunctioning body parts, such as in the treatment of individuals with permanent (rather than temporary) illnesses, injuries, or physical incapacities.

Sales tax must be paid by persons performing medical or similar services for compensation on purchases of items of tangible personal property that may be used as both medical equipment (or supplies) and prosthetic devices. Claims for refunds of these taxes may be filed, using Form AU-11, provided it can be established that the items qualify as prosthetic devices.

Endnotes have been included on page 6 of this publication.

**Medical equipment and supplies - Updated July 1, 2014. See [TSB-M-14\(8\)S](#)**

(Exempt unless purchased by paid providers of medical services)

Adhesive bandages, surgical tape	Contraceptive applicators	Incontinence liners	Splints
Aspirators	Corn pads	Incontinence pads	Splints, finger
Bandages (cotton, porous, etc.)	Corn removal razor	Incontinence pants <sup>2</sup>	Sponges, surgical
Bathtub chairs and seats <sup>1</sup>	Cotton, absorbent sterile	Inhalers	Spray-on bandages
Bathtub safety grab bars, handles, and rails <sup>1</sup>	Cotton, sterile balls	Insulin travel kits	Stethoscopes
Bed boards, rails <sup>1</sup>	Cotton, sterile swabs	Lymphedema sleeves	Stockings, surgical <sup>2</sup>
Bedpans	Crutch tips, pads	Mastectomy sleeves	Swabs, butterfly, sterile
Bench, bathtub transfer	Crutches	Medical oxygen regulators	Syringes, ear and hypodermic
Blood pressure gauges	Cushions, invalid	Nasal aspirators	Tape, surgical
Blood testing strips	Diaphragms, contraceptive	Nasal breathing strips	Thermometers
Braces, ankle	Drainage sets, body, bedside	Nebulizers	Throat and spine bags
Braces, arm	Elastic bandages	Orthodontic devices (i.e., TMJ splints, positioners, retainers, etc.)	Tonsillectomy bags
Braces, elbow	Eye droppers	Ostomy pouches, tubes, supplies	Tourniquets
Braces, knee	Eye pads (non-cosmetic)	Overbed tables <sup>1</sup>	Traction supports and devices
Braces, leg	First aid kits	Oxygen inhalers, tents	Urinals, medical
Braces, spinal	First aid products	Oxygen therapy regulators	Urinary drainage sets
Breast pumps	Foot boards <sup>1</sup>	Pessaries	Urine drainage tubes
Breathing tubes	Forearm crutches	Pregnancy test kits	Urine testing strips
Bunion pads, reducers	Fracture bed pans	Raised toilet seats <sup>1</sup>	Urostomy bags, sets, supplies
Callous pads	Gauze, surgical, sterile	Rectal tubes	Vaccination shields
Canes <sup>1</sup>	Heating pads	Respirators	Vaporizers
Cast covers, boots	Hernia belts, supports and trusses	Resuscitators	Walkers
Catheters, temporary	Hospital beds	Rib belts	Wheelchairs and cushions
Cervical collars	Hot water bottles	Rings, invalid	Wheelchair ramps
Colles splints	Hypodermic needles, syringes	Roll-about chairs <sup>3</sup>	(prefabricated)
Colon tubes	IPPB machines	Sinus masks	Wheelchair trays
Colostomy bags, sets, supplies	IUDs	Slings, arm	Wound cleansers
Commodos (portable toilets)	Ice bags, medical	Slings, knee	Wound dressings, sterile
Condoms	Ileostomy bags, sets, supplies	Slings, pelvic	

**Prosthetic devices - Updated July 1, 2014. See [TSB-M-14\(8\)S](#)**

(Exempt to all purchasers)

Arch supports	Contact lenses, corrective	Hemodialysis equipment	Patient lifts
Artificial limbs	Crowns (permanently attached by a dentist)	Hydraulic patient lifts	Power lift seats and chairs
Artificial organs	Dental space maintainers	Hydraulic wheelchair lifts	Sound amplification devices for hearing impaired persons
Artificial teeth	Elevators (for use by a person with a disability in a residence)	Hearing aids	Stairway elevators and lifts (for use by a person with a disability in a residence)
Automobile controls (for persons with disabilities)	Eye glasses, prescription	Magnifiers for persons having low vision	Surgical implants
Bathtub lifts	Filler pads, mastectomy	Optical tactile converters	Telephone and other equipment for use by hearing impaired persons to aid in telephone communication
Braille typewriters	Garments with built-in breast forms (postmastectomy) <sup>4</sup>	Orthopedic implants	
Brassieres, surgical <sup>4</sup>	Hair prosthesis <sup>5</sup>	Otology implants	
Breast forms, mastectomy	Hearing aid batteries (manufacturer designated)	Pacemaker, cardiac	
Cardiac pacemakers		Parts, special lettering, special attachments to appliances for use by persons with disabilities	
Catheters, permanent			
Ceiling lifts			
Closed-captioned TV program receivers			

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**Taxable to all - Updated July 1, 2014. See [TSB-M-14\(8\)S](#)**

Air conditioners	Dehumidifiers	Medical diaries	Rubber or latex gloves
Air purifiers and cleaners	Dental floss	Non-contraceptive vaginal	Sanitary napkins or pads,
Athletic supports	Denture liners, cushions	creams, foams, ointments,	tampons, and similar
Basins	Douches	and jellies	products
Bed baths	Ear plugs, stopples	Nose clips	Skin removers
Blackhead removers	Emesis basins	Nose shields	Straws
Bracelets, medical I.D.	Exercise equipment	Nursers, baby bottles	Sunglasses, non-prescription
Braille games and books	Fans	Nursing pads	Sun lamp goggles
(except for the portion of	Feminine hygiene syringes	Orthopedic mattresses	Sun lamps
the price attributable to	Foot baths	Pads for eyeglasses	Tongue blades, depressors
features used by a person	Funnels	Parallel bars	Tweezers
with a disability)	Glass drinking tubes	Plaster bandages or splints	Ultra-violet lamps
Cast cutters	Heaters	Plastic or rubber sheets	Veterinary equipment,
Cotton, absorbent, unsterile	Humidifiers	Poison records	instruments and supplies
Cotton, unsterile balls	Massage devices	Posture shorts	Vibrators
Cotton, unsterile swabs	Mattress covers	Posture support chairs	Whirlpool baths, pumps,
Deodorant powders or	Medical charts	Prep brushes, surgical	concentrate
sprays		Pumice	

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<sup>1</sup> To be exempt, these items must be purchased and used for a medical reason.

<sup>2</sup> These items are exempt from state and local sales and use taxes as medical equipment unless they are purchased by a person for use in providing medical or similar services for compensation. However, when these items are purchased for such use, they are exempt from the state's (4%) sales and use taxes as articles of clothing or footwear. This exemption, however, does not apply to all locally imposed sales and use taxes. See [Publication 718-C, Sales and Use Tax Rates on Clothing and Footwear](#).

<sup>3</sup> To be exempt, roll-about chairs must be comparable to wheelchairs and have wheels that are at least five inches in diameter.

<sup>4</sup> These articles of clothing and footwear are exempt from all state and local sales and use taxes as prosthetic devices.

<sup>5</sup> Since a hair prosthesis may be used for cosmetic purposes that do not relate to medical problems, sales tax must be paid when it is purchased. If the prosthesis is used as a result of a medical problem, an application for a refund of the tax paid may be made using [Form AU-11, Application for Credit or Refund of Sales or Use Tax](#). This form must be accompanied by a statement from the attending physician describing the specific medical problem that resulted in the need for a prosthesis.

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