**Chemical Compounds and Test Kits**

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury are TAXABLE.

Allergy test kits that use human blood to test for the most common allergens

Anemia meters and test kits

Antibodies to Hepatitis C test kits

Bilirubin test kits (blood or urine)

Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury

Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills

Blood pressure monitors, kits, and parts

Breast self-exam kits

Fecal occult blood tests (colorectal tests)

Hemoglobin test kits

Human Immunodeficiency Virus (HIV) test kits and systems

Influenza AB test kits

Middle ear monitors

Prostate Specific Antigen (PSA) test kits

Prothrombin (clotting factor) test kits

Thermometers, for human use

Thyroid Stimulating Hormone (TSH) test kits

Urinalysis test kits, reagent strips, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury

Urinary tract infection test kits

Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals’ disease, illness, or injury are EXEMPT.

**Chemical Compounds and Test Kits - continued**

Vaginal acidity (pH) test kits

Urinary tract infection test kits

**Common Household Remedies**

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

Adhesive tape

Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol

Allergy relief products

Ammonia inhalants/smelling salts

Analgesics (pain relievers)

Antacids

Antifungal treatment drugs

Antiseptics

Astringents, except cosmetic

Band-aids

Bandages and bandaging materials

Bronchial inhalation solutions

Bronchial inhalers

Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn

Calamine lotion

Camphor

Castor oil

Cod liver oil

Cold capsules and remedies

Cold sore and canker remedies

Cough and cold items, such as cough drops and cough syrups

Denture adhesive products

Diabetes aids and remedies

Digestive aids

Disinfectants, for use on humans

Diuretics

Earache products and ear wax removal products

Enema preparations

Epsom salts

External analgesic patch, plaster, and poultice

Eye bandage, patch, and oculisor

Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)

First aid kits

Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete’s foot treatments)

Gargles, intended for medical use

Gauze

Glucose for treatment or diagnosis of diabetes

Glycerin products, intended for medical use

Hay fever aid products

Headache relief aid products

Hot or cold disposable packs for medical purposes

Hydrogen peroxide

Insect bite and sting preparations

Insulin

Ipecac

Itch and rash relievers, including feminine anti-itch creams

Laxatives and cathartics

Lice treatments (pediculicides), including shampoos, combs, and sprays

Liniments

Lip balms, ices, and salves

Lotions, medicated

Menstrual cramp relievers

Mercuriochrome

Milk of Magnesia

Mineral oil

Minoxidil for hair regrowth

Motion sickness remedies

Nasal drops and sprays

Nicotine replacement therapies, including nicotine patches, gums, and lozenges

Ointments, medicated

Pain relievers, oral or topical

Petroleum jelly and gauze

Poison ivy and oak relief preparations

Rectal preparations (hemorrhoid and rash)

Sinus relievers

Sitz bath solutions

Skin medications

Sleep aids (inducers)

Styptic pencils

Suppositories, except contraceptives

Teething lotions and powders

Throat lozenges

Toothache relievers

Wart removers

Witch hazel

Worming treatments (anthelmintics), for human use
### Cosmetics and Toilet Articles

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, hair spray, shaving products, cologne, perfume, shampoo, and deodorant. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

### Oral Hygiene Products

The following oral hygiene products are exempt from sales tax:

- Electric and manual toothbrushes
- Toothpaste
- Dental floss and dental picks
- Oral irrigators
- Mouthwash

### Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistants; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)

### Prosthetic Appliances or Orthopedic Appliances - continued

Heart stimulators and external defibrillators
Mastectomy pads
Ostomy pouch and accessories
Patient safety vests
Rupture belts
Suspensories
Trusses
Urine collectors and accessories
Walkers, including walker chairs
Walking bars
Wheelchairs, including powered models, their parts, and repairs

### Other Exempt Medical Items

Hypodermic needles and syringes
Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified practitioner and has presented a quality patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:
1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., “Rx only” or “CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device];” and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:
- Artificial arteries, heart valves, and larynxes

### Other Exempt Medical Items - continued

Bone cement, nails, pins, plates, screws, and wax
Catheters
Eyelid load prosthesis
Pacemakers

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are **TAXABLE**, even though the equipment may be used in connection with medical treatment.

### Optical Goods

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

### Products to Absorb Menstrual Flow

Products used to absorb menstrual flow are EXEMPT from Tax. Some examples of items that would be EXEMPT are:
- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

### Diapers and Incontinence Products for Human Use

Diapers (all ages)
Incontinence undergarments
Incontinence pads
Incontinence liners

### Items for Independent Living

A bed transfer handle selling for $60 or less.
A bed rail selling for $110 or less.
A grab bar selling for $100 or less.
A shower seat selling for $100 or less.

### General Groceries

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller’s premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are **TAXABLE**. Sandwiches sold ready for immediate consumption are TAXABLE.
General Groceries - continued
Baked goods and baking mixes
Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods

Bread or flour products
Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated

Butter
Canned foods
Cereal and cereal products
Cheese and cheese products
Cocoa
Coffee and coffee substitutes
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard
Cookies, including chocolate-coated or cream-filled
Crackers
Dairy products
Dairy substitutes
Dietary substitutes (including herbal supplements)
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)

Eggs and egg products
Fish, shellfish, and other fish products
Food coloring
Food supplements
Frozen foods
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners

Gelatin, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfait, pie fillings, and gelatin base salads

Grain products and pastas, including rice and rice dishes

Honey
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles,

General Groceries - continued

- frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.
- Jams, jellies, and preserves
- Margarine
- Marshmallows
- Meal replacement powders and drinks, including liquid food supplements
- Meat and meat products
- Meat substitutes
- Milk and milk products, including products intended to be mixed with milk
- Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drinks, or tree or vegetable flavor, flavored, or flavorings are TAXABLE)
- Peanut butter
- Poultry and poultry products
- Salad dressings and dressing mixes
- Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial
- Sandwich spreads
- Sauces and gravies
- Seafood and seafood products
- Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE)
- Spreads, except those cooked or prepared on the seller’s premises
- Sugar, sugar products, and substitutes
- Tea (including herbal tea), unless sold in liquid form

Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices

Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)

Vegetable oils, lard, olive oil, shortenings, and oleomargarine

Vegetable salads, fresh (except those sold cooked with eating utensils)

Vitamins and minerals

Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

Exempt Infant Supplies

- Baby food
- Baby formulas, liquid or powder
- Baby teething lotion
- Baby teething powder
- Oral electrolyte solutions for infants and children

Exempt Miscellaneous Items

- Bibles, hymn books, and prayer books
- Flags, United States or official state flag of Florida

Seeds and Fertilizers

- Fertilizers, including peat, topsoil, and manure
- Seeds, including field, garden, and flower (no exemption certificate required)
- Fungicides
- Herbicides
- Insecticides
- Pesticides

Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans

Weed killers

1 Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.
2 The purchaser must furnish the seller a certificate stating that the item is used exclusively for exempt purposes.