



DRAFT

Nontaxable Medical Items and General Grocery List

DR-46NT
R. ~~07/20~~ XX/XX
Rule 12A-1.097, F.A.C.
Effective ~~07/20~~ XX/XX
Page 1 of 3

Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- 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, tablets, 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 TAXABLE.

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
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- 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
- Diarrhea 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 occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

**Insect
repellent**

Common Household Remedies - continued

- 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
- Mercurochrome
- 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 solution
- Sunscreen (with SPF)
- 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 liners 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 assistors; 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 physician and has presented a qualified 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
 Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads
 Grain products and pastas, including macaroni and noodle products, 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, drink or fruit 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 c jacks, 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

Batteries - only sizes specified are exempt: AA-cell, AAA-cell, C-cell, D-cell, 6-volt, 9-volt and any size battery for hearing aids and prosthetic or orthopedic devices.

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

Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure^{1 and 2}
 Seeds, including field, garden, and flower (no exemption certificate required)
 Fungicides^{1 and 2}
 Herbicides^{1 and 2}
 Insecticides^{1 and 2}
 Pesticides^{1 and 2}
 Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans²
 Weed killers^{1 and 2}

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.