

17 NCAC 07B .1404 MEDICAL SUPPLIES, INSTRUMENTS, AND EQUIPMENT

Pursuant to G.S. 105-164.4, sales to physicians, dentists, hospitals, or other consumers of medical supplies, medical instruments, medical equipment, and laboratory equipment used to diagnose, prevent, treat, or cure disease are subject to sales and use tax. For purposes of G.S. 105-164.13, these items are not purchased for resale or pursuant to a prescription. Examples of medical supplies, instruments, and equipment subject to sales and use tax include the following:

- (1) adhesive tape;
- (2) alcohol;
- (3) bandages;
- (4) battery chargers;
- (5) bed pans;
- (6) betadine solution;
- (7) blood glucose monitors;
- (8) blood glucose test/reagent strips;
- (9) blood or urine control strips;
- (10) breathing circuits;
- (11) carbon dioxide (CO₂) saturation monitors and accessories;
- (12) cold packs and hot packs;
- (13) collection bags;
- (14) cotton;
- (15) crutch and cane holders;
- (16) cylinder tank carriers;
- (17) denture adhesive;
- (18) dial-a-does insulin delivery devices;
- (19) dressings;
- (20) exam and surgical gloves;
- (21) gauze;
- (22) glucose for insulin reactions;
- (23) incontinence pads, sheets, and liners;
- (24) intravenous (IV) hangers;
- (25) knives;
- (26) lancets;
- (27) lubricants;
- (28) microscopes;
- (29) mouthpieces;
- (30) needles and syringes;
- (31) non-corrective eye lenses;
- (32) ostomy barrier wipes and powders;
- (33) ostomy cleansers, deodorants, and adhesive removers;
- (34) peak flow meters;
- (35) percussors;
- (36) pulse oximeters;
- (37) rollabout chairs;
- (38) soap;
- (39) scissors;
- (40) sterile water;
- (41) tissues;
- (42) tracheal suction catheters;
- (43) tracheostomy care kits;
- (44) tracheostomy cleaning brushes;
- (45) tracheostomy masks and collars;
- (46) tubing, sold by the linear foot or otherwise;
- (47) urinals;
- (48) urine test or reagent strips or tablets; or
- (49) x-ray machines.

History Note: Authority G.S. 105-164.4; 105-164.6; 105-164.13; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; August 1, 1998; October 1, 1993; October 1, 1991;
Readopted Eff. January 1, 2024.