

17 NCAC 07B .3302 EXEMPT DURABLE MEDICAL EQUIPMENT AND DURABLE MEDICAL SUPPLIES

(a) Durable Medical Equipment. -- Pursuant to G.S. 105-164.13(12), sales of durable medical equipment as the term is defined in G.S. 105-164.3 are exempt from sales and use tax, when sold on prescription.

(b) Durable Medical Supplies. – Pursuant to G.S. 105-164.13(12), sales of durable medical supplies as the term is defined in G.S. 105-164.3 are exempt from sales and use tax, when sold on prescription. Examples of durable medical equipment and durable medical supplies that qualify for the exemption in G.S. 105-164.13(12) include the following:

- (1) Abduction, cervical, and orthotic pillows.
- (2) Ambu resuscitators (reusable).
- (3) Anesthesia machines.
- (4) Anesthesia ventilators.
- (5) Anti-thrombolytic pumps.
- (6) Apnea monitors.
- (7) Aqua K pumps and pads.
- (8) Audiology equipment – diagnostic.
- (9) Automatic external defibrillators.
- (10) Autotransfusion equipment.
- (11) Bed – kodel pads.
- (12) Beds – alternating pressure pads.
- (13) Beds – blanket cradles.
- (14) Beds – hospital beds – bassinets.
- (15) Beds – hospital beds – beds and accessories/repair parts.
- (16) Beds – incubators/isolettes.
- (17) Beds – specialty care.
- (18) Billie lights.
- (19) Blood pressure equipment – diagnostic.
- (20) Bone growth stimulators – external – not worn.
- (21) Cardiology equipment – diagnostic.
- (22) Cardiopulmonary bypass machines.
- (23) Cauterization equipment.
- (24) Chair scales.
- (25) Cofflators.
- (26) Collection basins – urinals, bedpans, etc.
- (27) Commode chairs.
- (28) Commodes.
- (29) Compressors and other air power sources for a device in this list or for use in administering medication.
- (30) Continuous passive motion devices.
- (31) Continuous positive airway pressure (CPAP) devices – not worn.
- (32) Crash carts – stocked.
- (33) Dialyzers – single patient – multiple use.
- (34) EEG.
- (35) Enteral – feeding bags – disposable.
- (36) Enteral – feeding connectors.
- (37) Enteral – feeding tubing.
- (38) Enteral pumps and intravenous (IV) stands.
- (39) Exam tables.
- (40) External insulin pumps; adaptors, piston rods, and batteries for the pumps - not worn.
- (41) Feeding plugs.
- (42) Fever thermometers – reusable.
- (43) Glucose meters – not worn.
- (44) Heat lamps – medical purposes.
- (45) Heated humidifier systems.
- (46) Heating pads.
- (47) Humidifiers.

- (48) Implantable cardioverter defibrillator (ICD) /Pacemaker Programmers.
- (49) Infra-red lamps and bulbs.
- (50) Infusion pumps, whether parenteral or another type - reusable.
- (51) Intermittent positive pressure breathing (IPPB) machines.
- (52) Intraaortic balloon pump (IABP).
- (53) Intravenous (IV) stands.
- (54) Intravenous (IV) poles.
- (55) Intravenous (IV) therapy arm boards – reusable.
- (56) Kidney dialysis machines and associates parts.
- (57) Kinetic therapy beds.
- (58) Lithotripters.
- (59) Mammography equipment – diagnostic.
- (60) Mattresses, whether spring, foam, or pressure.
- (61) Medical atomizers – reusable.
- (62) Medical instruments – reusable.
- (63) Monitors – stationary.
- (64) Magnetic resonance imaging (MRI)/ Computed tomography (CT)
- (65) Nebulizers.
- (66) Needleless drug delivery system – reusable – such as injection guns.
- (67) Nerve stimulators – programmers.
- (68) Ophthalmoscopes.
- (69) Ostomy irrigation sets.
- (70) Oscopes.
- (71) Overbed tables and trays.
- (72) Oxygen delivery – Oxygen concentrators; oxygen regulators; oxygen systems, whether liquid or gas.
- (73) Oxygen tents/beds.
- (74) Pacemakers – not implanted – not worn.
- (75) Pacemaker transmitters.
- (76) Paraffin bath units.
- (77) Parenteral – feeding bags – disposable.
- (78) Parenteral – feeding connectors.
- (79) Parenteral – feeding tubing.
- (80) Parenteral pumps and intravenous (IV) stands.
- (81) Patient positioners, including prone or side-lying positioners.
- (82) Percussors.
- (83) Platelet separators.
- (84) Pressure reduction therapy beds.
- (85) Programmable drug infusion pumps.
- (86) Radiology equipment – diagnostic.
- (87) Respiratory bags – resuscitation.
- (88) Respiratory equipment – arterial blood gas (ABG) machines, blood gas analyzer.
- (89) Respiratory equipment – not oxygen delivery – such as sensors or analyzers.
- (90) Respiratory-pulse oximetry equipment.
- (91) Resuscitators – reusable.
- (92) Scopes and lasers – endoscope.
- (93) Sling scales.
- (94) Speech aids – non-worn electronic.
- (95) Staplers – empty – reusable.
- (96) Stethoscopes.
- (97) Stirrups.
- (98) Stretchers.
- (99) Suction pumps.
- (100) Suction regulators.
- (101) Surgical laser devices.
- (102) Tourniquets – non-pneumatic.

- (103) Tourniquets – pneumatic.
- (104) Traction equipment.
- (105) Transcutaneous electrical nerve stimulator (TENS) units – not worn.
- (106) Ultrasound equipment.
- (107) Ultraviolet lights.
- (108) Vaporizers.
- (109) Ventilators.
- (110) Wheelchair cushions - brace/support.
- (111) Whirlpools - portable, over-the-tub type devices specifically manufactured for a medical purpose.
- (112) X-ray equipment.

(c) Records. -- A retailer that sells durable medical equipment or durable medical supplies, pursuant to a prescription, shall keep sales records that clearly identify the sales price, the prescription, and the durable medical equipment or supplies. The retailer shall keep the original prescription for inspection by the Secretary or an agent of the Secretary. Failure of a retailer to keep records that establish that a sale of durable medical equipment or durable medical supplies is exempt from sales and use tax subjects the retailer to sales and use tax on the sale.

History Note: Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.22; 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;
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