
Taxable and Non-Taxable Items

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Claims for items subject to or exempt from California State sales tax must contain the proper HCPCS procedure code and modifier. This section lists the codes (*Table 1*) subject to or exempt from California State sales tax.

Sales Tax Information

Sales tax on taxable items may be reimbursed by Medi-Cal. The determination of which items are taxable is made in accordance with Board of Equalization regulations.

Providers must include sales tax on Medi-Cal claims for taxable supplies and equipment. If sales tax is not included in the billed amount, the sales tax amount will not be included in the reimbursement. Providers must report sales tax, including the amount received from Medi-Cal, to the Board of Equalization.

For more information, see the *Application of Tax to Sales of Medical Supplies, Appliances, and Nonprescription Medicines* Notice on a following page in this section.

Tax Billed on Non-Taxable Items

Sales tax will be disallowed if billed when the item is non-taxable. The item will be reimbursed at the non-tax rate.

Sales Tax on Rentals

Sales tax on a rental is reimbursable if sales tax on the purchase of the same item is reimbursable. Conversely, if sales tax on the purchase is not reimbursable, sales tax on the rental is not reimbursable.

Sales Tax for Replacement Parts

Sales tax for replacement parts is reimbursable if sales tax on the purchase of the item being repaired is reimbursable. If sales tax on the purchase is not reimbursable, sales tax on replacement parts is not reimbursable.

Hearing Aid Purchase

The *Additional Claim Information* field (Box 19) for each hearing aid acquisition claim must show the following information:

- Manufacturer's name
- Catalog model number or serial number
- One-unit wholesale cost (Wholesale cost is defined as the "unit price" or the "single" unit price as identified in the manufacturer's wholesale catalog less rebates, discounts, taxes or any other factors.)
- Amount of actual sales tax paid to the wholesaler

Combine the item's purchase or rental price with any applicable sales tax and bill the total on the same line.

Medi-Cal limits the total cost of hearing aid benefit services, including sales tax, to \$1,510 per recipient per fiscal year (*Welfare and Institutions Code* [W&I Code], Section 14131.05). For additional information, refer to the *Hearing Aids* section in the appropriate Part 2 manual.

Sales Tax for Hearing Aids and Orthotic Appliances

Reimbursement for hearing aid and orthotic appliances may include both taxable (parts) and non-taxable (labor) components.

Hearing Aids

Simple office repairs up to \$25 may be billed by the provider. The modifier RB must be added to the hearing aid code. Authorization is required for repairs over \$25. Claims must include an itemized description of the repair performed, or an invoice from the manufacturer, if the device could not be repaired in the provider's office. Repairs are included in the \$1510 annual limit per recipient.

Orthotics

The following orthotics codes are taxable:

- L3100 (shoe night splint)
- L3201 thru L3595 (orthotic footwear, modifications and additions)

Indicate the total amount billed (including sales tax) on the claim line, and itemize the cost of parts and amount of sales tax in the *Additional Claim Information* field (Box 19) of the claim. Sales tax will be automatically applied during claims processing.

Application of Tax to Sales of Medical Supplies, Appliances, and Nonprescription Medicines

Notice

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California 95814

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Application of Tax to Sales of Medical Supplies, Appliances, and Nonprescription Medicines

The Board of Equalization receives many inquiries from pharmacists and other medical vendors who have questions regarding the taxability of their sales. This notice has been prepared to answer some of the more common questions.

If you have any questions regarding the information provided below, please call (916) 324-2926 or contact your nearest Board of Equalization office. Office telephone numbers are listed in the government pages of the telephone directory under State Government Offices; California, State of; Equalization, Board of.

SALES OF PRESCRIPTION MEDICINES – IN GENERAL

The sale of medicine is not subject to tax if the medicine is prescribed for the treatment of a human being by a licensed physician, surgeon, podiatrist, or dentist. Furthermore, the prescription must be filled by a registered pharmacist. Medicine is subject to tax, however, if it is sold without a prescription or for animals or other pets.

SALES PAID BY MEDI-CAL

All sales of prescription medicine, including those paid for by Medi-Cal, must be included as part of your total sales reported on your tax return. The sale must be reported for the tax reporting period in which the prescription is filled. You can deduct your sales of exempt prescription medicine on the same return (Line 10e of the State, Local & District Sales & Use Tax Return). Since tax applies to sales of medical supplies and appliances, care should be taken not to include them in the deduction.

There is no exemption solely on the basis of making a sale to the state of California through the Medi-Cal program or any other state program.

SALES TO INSULIN-DEPENDENT CUSTOMERS

Various items sold to insulin-dependent customers are commonly mistaken as exempt prescription medicines. The law provides a specific exemption from the sales and use tax for insulin and hypodermic syringes furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician.

However, the exemption does not extend to related supplies or appliances. Items included in the blood sugar test packages, such as electronic monitors, test strips and lancets, are subject to tax whether or not they are used in connection with treatment of diabetes. See the reverse of this notice for descriptions and examples of other items included or excluded from the term "medicines".

PERMIT REQUIREMENTS

If you sell nonprescribed medicines and items not qualifying as medicines, you are required to hold a seller's permit and report your tax liability to the Board. If you do not have such a permit, you should contact a nearby Board office to obtain one.

May 1994

Application of Tax to Sales of Medical Supplies, Appliances, and Nonprescription Medicines (continued).

Application of Tax to Sales of Medical Supplies, Appliances, and Nonprescription Medicines
State Board of Equalization • Page 2 • May 1994

MEDICINES – DEFINITION AND EXCLUSIONS

Medicines Defined

The term *medicines* means and includes:

- Any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for that use.
- Orthotic devices, or their replacement parts, designed to be worn on the person of the user as a brace. "Orthotic devices" includes, but is not limited to, abdominal binders, ace bandages, ankle braces, anti-embolism stockings, casts, cast components, cervical supports, neck collars, cervical traction devices, postoperative knee immobilizers, elbow supports, slings, support hose (and garter belts used to hold them in place), and wrist and arm braces.
- Prosthetic devices, or their replacement parts, designed to be worn on or in the person of the user to replace or assist the functioning of a natural part of the human body, other than auditory, ophthalmic and ocular devices or appliances. Mammary prostheses, and any appliances and related supplies necessary as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste. Qualifying mammary prostheses and ostomy appliances and supplies include, but are not limited to, bras to hold a mammary prosthesis in place, filler pads, lymphedema arm sleeves, adhesive spray and remover, belts, catheters used as a result of an artificial opening created in the human body, colostomy bags, deodorant used on the person of the user, karaya rings, antacid used externally as a skin ointment, skin gel, nonallergic paper tape and gauze, skin bond cement, tincture of benzoin applied topically as a protective, urinary drainage appliances, closed stoma bags, drainable stoma bags, loop ostomy supplies, and tubing.
- Wheelchairs, crutches, canes, quad canes, and walkers and replacement parts for these devices when sold to an individual for use as directed by a licensed physician.

Exclusions

The following are generally *excluded* from the term *medicines*:

- Orthodontic, prosthetic, auditory, ophthalmic or ocular devices or appliances (See above for more information of prosthetic devices).
- Articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, apparatus, contrivances, appliances, devices or other mechanical, electronic, optical or physical equipment or article or the component parts and accessories thereof. "Medicines" does not include arch supports, cervical pillows, exercise weights (boots or belts), hospital beds, orthopedic shoes and supportive devices (unless an integral part of a leg brace or artificial leg), plastazote inserts, plastazote shoes, plastic shoes (custom or ready-made), sacro-ease seats, shoe modifications, spenco inserts, traction units (other than those fully worn on the patient), thermophore pads, or foot orthoses.

FOR MORE INFORMATION

For more information on items that may or may not qualify as medicines, please contact your nearest Board of Equalization office.

Taxable and Non-Taxable Items for Durable Medical Equipment Table

Codes	Description	Taxable	Non-Taxable
A4226	Supplies for maintenance of insulin infusion pump with dosage rate adjustment using therapeutic continuous glucose sensing, per week	Yes	No
A4271	Integrated lancing and blood sample testing cartridges for home blood glucose monitor, per 50 tests	No	Yes
A4281	Tubing for breast pump, replacement	Yes	No
A4282	Adapter for breast pump, replacement	Yes	No
A4283	Cap for breast pump bottle, replacement	Yes	No
A4284	Breast shield and splash protector for use with breast pump, replacement	Yes	No
A4285	Polycarbonate bottle for use with breast pump, replacement	Yes	No
A4286	Locking ring for breast pump, replacement	Yes	No
A4287	Disposable collection and storage bag for breast milk, any size, any type, each	Yes	No
«A4288	Valve for breast pump, replacement	No	Yes»
A4556	Electrodes (e.g., apnea monitor), per pair	Yes	Yes
A4557	Lead wires (e.g., apnea monitor), per pair	Yes	Yes
A4566	Shoulder sling or vest design, abduction restrainer, with or without swathe control, prefabricated, includes fitting and adjustment	No	Yes
A4595	Electrical stimulator supplies, 2 lead, per month, (e.g., TENS, NMES)	No	Yes
A4602	Replacement battery for external infusion pump owned by patient, lithium, 1.5 volt, each	Yes	Yes
A4604	Tubing with integrated heating element for use with positive airway pressure device	No	Yes
A4606	Oxygen probe for use with oximeter device, replacement	Yes	No
A4614	Peak expiratory flow rate meter, hand held	Yes	No
A4615	Cannula, nasal	No	Yes
A4619	Face tent	No	Yes
A4620	Variable concentration mask	No	Yes
A4635	Underarm pad, crutch, replacement, each	No	Yes
A4636	Replacement, handgrip, cane, crutch, or walker, each	No	Yes
A4637	Replacement, tip, cane, crutch, walker, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
A4640	Replacement pad for use with medically necessary alternating pressure pad owned by patient	Yes	No
A4660	Sphygmomanometer/blood pressure apparatus with cuff and stethoscope	Yes	No
A4663	Blood pressure cuff only	Yes	No
A4670	Automatic blood pressure monitor	Yes	No
A6550	Wound care set, for negative pressure wound therapy electrical pump, includes all supplies and accessories	Yes	No
A7000	Canister, disposable, used with suction pump, each	Yes	No
A7001	Canister, nondisposable, used with suction pump, each	Yes	No
A7005	Administration set, with small volume nonfiltered pneumatic nebulizer, nondisposable	Yes	No
A7015	Aerosol mask, used with DME nebulizer	Yes	No
A7020	Interface for cough stimulating device, includes all components, replacement only	No	Yes
A7021	Supplies and accessories for lung expansion airway clearance, continuous high frequency oscillation, and nebulization device (for example., handset, nebulizer kit, biofilter)	Yes	No
A7027	Combination oral/nasal mask, used with continuous positive airway pressure device, each	No	Yes
A7028	Oral cushion for combination oral/nasal mask, replacement only, each	No	Yes
A7029	Nasal pillows for combination oral/nasal mask, replacement only, pair	No	Yes
A7030	Full face mask used with positive airway pressure device, each	No	Yes
A7031	Face mask interface, replacement for full face mask, each	No	Yes
A7032	Cushion for use on nasal mask interface, replacement only, each	No	Yes
A7033	Pillow for use on nasal cannula type interface, replacement only, pair	No	Yes
A7034	Nasal interface (mask or cannula type) used with positive airway pressure device, with or without head strap	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
A7035	Headgear used with positive airway pressure device	No	Yes
A7036	Chinstrap used with positive airway pressure device	No	Yes
A7037	Tubing used with positive airway pressure device	No	Yes
A7038	Filter, disposable, used with positive airway pressure device	No	Yes
A7039	Filter, nondisposable, used with positive airway pressure device	No	Yes
A7044	Oral interface used with positive airway pressure device, each	No	Yes
A7045	Exhalation port with or without swivel used with accessories for positive airway devices, replacement only	No	Yes
A7046	Water chamber for humidifier, used with positive airway pressure device, replacement, each	No	Yes
A7048	Vacuum drainage collection unit and tubing kit, including all supplies needed for collection unit change, for use with implanted catheter, each	Yes	No
A7049	Expiratory positive airway pressure intranasal resistance valve	Yes	No
A9281	Reaching/grabbing device, any type, any length, each	Yes	No
A9284	Spirometer, nonelectronic, includes all accessories	Yes	No
A9900	Miscellaneous DME supply, accessory, and/or service component of another HCPCS code	Yes	Yes
A9999	Miscellaneous DME supply or accessory, not otherwise specified	Yes	Yes
B9002	Enteral nutrition infusion pump, any type	No	Yes
E0100	Cane, includes canes of all materials, adjustable or fixed, with tip	No	Yes
E0105	Cane, quad or three-prong, includes canes of all materials, adjustable or fixed, with tips	No	Yes
E0110	Crutches, forearm, includes crutches of various materials, adjustable or fixed, pair, complete with tips and handgrips	No	Yes
E0112	Crutches, underarm, wood, adjustable or fixed, pair, with pads, tips, and handgrips	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0114	Crutch, underarm, other than wood, adjustable or fixed, with pad, tip, handgrip, with or without shock absorber, each	No	Yes
E0117	Crutch, underarm, articulating, spring assisted, each	No	Yes
E0130	Walker, rigid (pickup), adjustable or fixed height	No	Yes
E0135	Walker, folding (pickup), adjustable or fixed height	No	Yes
E0140	Walker, with trunk support, adjustable or fixed height, any type	No	Yes
E0141	Walker, rigid, wheeled, adjustable or fixed height	No	Yes
E0143	Walker, folding, wheeled, adjustable or fixed height	No	Yes
E0144	Walker, enclosed, four-sided framed, rigid or folding, wheeled with posterior seat	No	Yes
E0147	Walker, heavy-duty, multiple braking system, variable wheel resistance	No	Yes
E0148	Walker, heavy-duty, without wheels, rigid or folding, any type, each	No	Yes
E0149	Walker, heavy-duty, wheeled, rigid or folding, any type	No	Yes
«E0150	Combination wheeled walker with seat and transport chair, folding, adjustable or fixed height	No	Yes»
E0153	Platform attachment, forearm crutch, each	No	Yes
E0154	Platform attachment, walker, each	No	Yes
E0155	Wheel attachment, rigid pick-up walker, per pair	No	Yes
E0156	Seat attachment, walker	No	Yes
E0157	Crutch attachment, walker, each	No	Yes
E0158	Leg extensions for walker, per set of four	No	Yes
E0159	Brake attachment for wheeled walker, replacement, each	No	Yes
E0163	Commode chair, mobile or stationary, with fixed arms	Yes	No
E0165	Commode chair, mobile or stationary, with detachable arms	Yes	No
E0167	Pail or pan for use with commode chair, replacement only	Yes	No
E0168	Commode chair, extra wide and/or heavy-duty, stationary or mobile, with or without arms, any type, each	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0170	Commode chair with integrated seat lift mechanism, electric, any type	Yes	No
E0171	Commode chair with integrated seat lift mechanism, nonelectric, any type	Yes	No
E0181	Powered pressure reducing mattress overlay/pad, alternating, with pump, includes heavy-duty	Yes	No
E0182	Pump for alternating pressure pad, for replacement only	Yes	No
E0184	Dry pressure mattress	Yes	No
E0185	Gel or gel-like pressure pad for mattress, standard mattress length and width	Yes	No
E0186	Air pressure mattress	Yes	No
E0187	Water pressure mattress	Yes	No
E0188	Synthetic sheepskin pad	Yes	No
E0189	Lambswool sheepskin pad, any size	Yes	No
E0193	Powered air flotation bed (low air loss therapy)	Yes	No
E0194	Air fluidized bed	Yes	No
E0196	Gel pressure mattress	Yes	No
E0197	Air pressure pad for mattress, standard mattress length and width	Yes	No
E0198	Water pressure pad for mattress, standard mattress length and width	Yes	No
E0199	Dry pressure pad for mattress, standard mattress length and width	Yes	No
E0201	Penile contracture device, manual, greater than 3 lbs traction force	Yes	No
E0210	Electric heat pad, standard	Yes	No
E0240	Bath/shower chair, with or without wheels, any size	Yes	No
E0241	Bathtub wall rail, each	Yes	No
E0242	Bathtub rail, floor base	Yes	No
E0243	Toilet rail, each	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0244	Raised toilet seat	Yes	No
E0245	Tub stool or bench	Yes	No
E0246	Transfer tub rail attachment	Yes	No
E0247	Transfer bench for tub or toilet with or without commode opening	Yes	No
E0248	Transfer bench, heavy-duty, for tub or toilet with or without commode opening	Yes	No
E0271	Mattress, innerspring	Yes	No
E0272	Mattress, foam rubber	Yes	No
E0273	Bed board	Yes	No
E0277	Powered pressure-reducing air mattress	Yes	No
E0291	Hospital bed, fixed height, without side rails, without mattress	Yes	No
E0293	Hospital bed, variable height, hi-lo, without side rails, without mattress	Yes	No
E0295	Hospital bed, semi-electric (head and foot adjustment), without side rails, without mattress	Yes	No
E0297	Hospital bed, total electric (head, foot, and height adjustments), without side rails, without mattress	Yes	No
E0300	Pediatric crib, hospital grade, fully enclosed, with or without top enclosure	Yes	No
E0303	Hospital bed, heavy-duty, extra wide, with weight capacity greater than 350 pounds, but less than or equal to 600 pounds, with any type side rails, with mattress	Yes	No
E0304	Hospital bed, extra heavy-duty, extra wide, with weight capacity greater than 600 pounds, with any type side rails, with mattress	Yes	No
E0305	Bedside rails, half-length	Yes	No
E0310	Bedside rails, full-length	Yes	No
E0316	Safety enclosure frame/canopy for use with hospital bed, any type	Yes	No
E0328	Hospital bed, pediatric, manual, 360 degree side enclosures, top of headboard, footboard and side rails up to 24 in above the spring, includes mattress	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0329	Hospital bed, pediatric, electric or semi-electric, 360 degree side enclosures, top of headboard, footboard and side rails up to 24 in above the spring, includes mattress	Yes	No
E0350	Control unit for electronic bowel irrigation/evacuation system	Yes	No
E0352	Disposable pack (water reservoir bag, speculum, valving mechanism, and collection bag/box) for use with the electronic bowel irrigation/evacuation system	Yes	No
E0371	Nonpowered advanced pressure reducing overlay for mattress, standard mattress length and width	Yes	No
E0372	Powered air overlay for mattress, standard mattress length and width	Yes	No
E0373	Nonpowered advanced pressure reducing mattress	Yes	No
E0424	Stationary compressed gaseous oxygen system, rental; includes container, contents, regulator, flowmeter, humidifier, nebulizer, cannula or mask, and tubing	No	Yes
E0425	Stationary compressed gas system, purchase; includes regulator, flowmeter, humidifier, nebulizer, cannula or mask, and tubing	No	Yes
E0430	Portable gaseous oxygen system, purchase; includes regulator, flowmeter, humidifier, cannula or mask, and tubing	No	Yes
E0431	Portable gaseous oxygen system, rental; includes portable container, regulator, flowmeter, humidifier, cannula or mask, and tubing	No	Yes
E0433	Portable liquid oxygen system, rental; home liquefier used to fill portable liquid oxygen containers, includes portable containers, regulator, flowmeter, humidifier, cannula or mask and tubing, with or without supply reservoir and contents gauge	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0434	Portable liquid oxygen system, rental; includes portable container, supply reservoir, humidifier, flowmeter, refill adaptor, contents gauge, cannula or mask, and tubing	No	Yes
E0435	Portable liquid oxygen system, purchase; includes portable container, supply reservoir, flowmeter, humidifier, contents gauge, cannula or mask, tubing and refill adaptor	No	Yes
E0439	Stationary liquid oxygen system, rental; includes container, contents, regulator, flowmeter, humidifier, nebulizer, cannula or mask, & tubing	No	Yes
E0440	Stationary liquid oxygen system, purchase; includes use of reservoir, contents indicator, regulator, flowmeter, humidifier, nebulizer, cannula or mask, and tubing	No	Yes
E0441	Stationary oxygen contents, gaseous, 1 month's supply = 1 unit	No	Yes
E0442	Stationary oxygen contents, liquid, 1 month's supply = 1 unit	No	Yes
E0443	Portable oxygen contents, gaseous, 1 month's supply = 1 unit	No	Yes
E0444	Portable oxygen contents, liquid, 1 month's supply = 1 unit	No	Yes
E0445	Oximeter device for measuring blood oxygen levels noninvasively	Yes	No
E0465	Home ventilator, any type, used with invasive interface, (e.g., tracheostomy tube)	No	Yes
E0466	Home ventilator, any type, used with noninvasive interface, (e.g., mask, chest shell)	No	Yes
E0467	Home ventilator, multi-function respiratory device, also performs any or all of the additional functions of oxygen concentration, drug nebulization, aspiration, and cough stimulation, includes all accessories, components and supplies for all functions	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0469	Lung expansion airway clearance, continuous high frequency oscillation, and nebulization device	Yes	No
E0470	Respiratory assist device, bi-level pressure capability, without backup rate feature, used with noninvasive interface, e.g., nasal or facial mask (intermittent assist device with continuous positive airway pressure device)	No	Yes
E0471	Respiratory assist device, bi-level pressure capability, with back-up rate feature, used with noninvasive interface, e.g., nasal or facial mask (intermittent assist device with continuous positive airway pressure device)	No	Yes
E0472	Respiratory assist device, bi-level pressure capability, with backup rate feature, used with invasive interface, e.g., tracheostomy tube (intermittent assist device with continuous positive airway pressure device)	No	Yes
E0480	Percussor, electric or pneumatic, home model	Yes	No
E0481	Intrapulmonary percussive ventilation system and related accessories	«No	Yes»
E0482	Cough stimulating device, alternating positive and negative airway pressure	«No	Yes»
E0483	High frequency chest wall oscillation system, includes all accessories and supplies, each	Yes	No
E0484	Oscillatory positive expiratory pressure device, nonelectric, any type, each	Yes	No
E0486	Oral device/appliance used to reduce upper airway collapsibility, adjustable or nonadjustable, custom fabricated, includes fitting and adjustment	Yes	No
E0487	Spirometer, electronic, includes all accessories	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0555	Humidifier, durable, glass or autoclavable plastic bottle type, for use with regulator or flowmeter	Yes	No
E0561	Humidifier, nonheated, used with positive airway pressure device	«No	Yes»
E0562	Humidifier, heated, used with positive airway pressure device	«No	Yes»
E0565	Compressor, air power source for equipment which is not self-contained or cylinder driven	Yes	No
E0570	Nebulizer, with compressor	Yes	No
E0600	Respiratory suction pump, home model, portable or stationary, electric	Yes	No
E0601	Continuous positive airway pressure (CPAP) device	No	Yes
E0602	Breast pump, manual, any type	Yes	No
E0603	Breast pump, electric (AC and/or DC), any type	Yes	No
E0604	Breast pump, hospital grade, electric (AC and/or DC), any type	Yes	No
E0605	Vaporizer, room type	Yes	No
E0607	Home blood glucose monitor	Yes	No
E0618	Apnea monitor, without recording feature	Yes	No
E0619	Apnea monitor, with recording feature	Yes	No
E0621	Sling or seat, patient lift, canvas or nylon	Yes	No
E0625	Patient lift, bathroom or toilet, not otherwise classified	Yes	No
E0630	Patient lift, hydraulic or mechanical, includes any seat, sling, strap(s), or pad(s)	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0635	Patient lift, electric, with seat or sling	Yes	No
E0637	Combination sit-to-stand frame/table system, any size including pediatric, with seat lift feature, with or without wheels	Yes	No
E0638	Standing frame/table system, one position (e.g., upright, supine or prone stander), any size including pediatric, with or without wheels	Yes	No
E0639	Patient lift, moveable from room to room with disassembly and reassembly, includes all components/accessories	Yes	No
E0641	Standing frame/table system, multi-position (e.g., 3-way stander), any size including pediatric, with or without wheels	Yes	No
E0642	Standing frame/table system, mobile (dynamic stander), any size including pediatric	Yes	No
E0650	Pneumatic compressor, nonsegmental home model	Yes	No
E0651	Pneumatic compressor, segmental home model without calibrated gradient pressure	Yes	No
E0655	Nonsegmental pneumatic appliance for use with pneumatic compressor, half arm	Yes	No
E0656	Segmental pneumatic appliance for use with pneumatic compressor, trunk	Yes	No
E0657	Segmental pneumatic appliance for use with pneumatic compressor, chest	Yes	No
«E0658	Segmental pneumatic appliance for use with pneumatic compressor, integrated, 2 full arms and chest	Yes	No»
«E0659	Segmental pneumatic appliance for use with pneumatic compressor, integrated, head, neck and chest	Yes	No»
E0660	Nonsegmental pneumatic appliance for use with pneumatic compressor, full leg	Yes	No
E0665	Nonsegmental pneumatic appliance for use with pneumatic compressor, full arm	Yes	No
E0666	Nonsegmental pneumatic appliance for use with pneumatic compressor, half leg	Yes	No
E0667	Segmental pneumatic appliance for use with pneumatic compressor, full leg	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0668	Segmental pneumatic appliance for use with pneumatic compressor, full arm	Yes	No
E0669	Segmental pneumatic appliance for use with pneumatic compressor, half leg	Yes	No
E0670	Segmental pneumatic appliance for use with pneumatic compressor, integrated, two full legs and trunk	Yes	No
E0671	Segmental gradient pressure pneumatic appliance, full leg	Yes	No
E0672	Segmental gradient pressure pneumatic appliance, full arm	Yes	No
E0673	Segmental gradient pressure pneumatic appliance, half leg	Yes	No
E0678	Non-pneumatic sequential compression garment, full leg	Yes	No
E0679	Non-pneumatic sequential compression garment, half leg	Yes	No
E0680	Non-pneumatic compression controller with sequential calibrated gradient pressure	Yes	No
E0681	Non-pneumatic compression controller without calibrated gradient pressure	Yes	No
E0682	Non-pneumatic sequential compression garment, full arm	Yes	No
E0691	Ultraviolet light therapy system; treatment area two square feet or less	Yes	No
E0694	Ultraviolet multidirectional light therapy system in six foot cabinet,	Yes	No
E0705	Transfer device, any type, each	Yes	No
E0710	Restraints, any type (body, chest, wrist, or ankle)	Yes	No
E0720	Transcutaneous electrical nerve stimulation (TENS) device, two-lead, localized stimulation	No	Yes
E0730	Transcutaneous electrical nerve stimulation (TENS) device, four or more leads, for multiple nerve stimulation	No	Yes
E0747	Osteogenesis stimulator, electrical, noninvasive, other than spinal applications	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0748	Osteogenesis stimulator, electrical, noninvasive, spinal applications	Yes	No
E0760	Osteogenesis stimulator, low intensity ultrasound, noninvasive	Yes	No
E0766	Electrical stimulation device used for cancer treatment, includes all accessories, any type	No	Yes
«E0767	Intrabuccal, systemic delivery of amplitude-modulated, radiofrequency electromagnetic field device, for cancer treatment, includes all accessories	No	Yes»
E0770	Functional electrical stimulator, transcutaneous stimulation of nerve and/or muscle groups, any type, complete system, not otherwise specified	No	Yes
E0776	IV pole	Yes	No
E0779	Ambulatory infusion pump, mechanical, reusable, for infusion 8 hours or greater	Yes	No
E0780	Ambulatory infusion pump, mechanical, reusable, for infusion less than 8 hours	Yes	No
E0781	Ambulatory infusion pump, single or multiple channels, electric or battery operated, with administrative equipment, worn by patient	No	Yes
E0784	External ambulatory infusion pump, insulin	No	Yes
E0787	External ambulatory infusion pump, insulin, dosage rate adjustment using therapeutic continuous glucose sensing	No	Yes
E0791	Parenteral infusion pump, stationary, single, or multichannel	Yes	No
E0840	Traction frame, attached to headboard, cervical traction	Yes	No
E0849	Traction equipment, cervical, free-standing stand/frame, pneumatic, applying traction force to other than mandible	Yes	No
E0850	Traction stand, freestanding, cervical traction	Yes	No
E0860	Traction equipment, overdoor, cervical	Yes	No
E0870	Traction frame, attached to footboard, extremity traction (e.g., Buck's)	Yes	No
E0880	Traction stand, free standing, extremity traction	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0890	Traction frame, attached to footboard, pelvic traction	Yes	No
E0900	Traction stand, freestanding, pelvic traction (e.g., Buck's)	Yes	No
E0910	Trapeze bars, also known as Patient Helper, attached to bed, with grab bar	Yes	No
E0911	Trapeze bar, heavy-duty, for patient weight capacity greater than 250 pounds, attached to bed, with grab bar	Yes	No
E0912	Trapeze bar, heavy-duty, for patient weight capacity greater than 250 pounds, freestanding, complete with grab bar	Yes	No
E0920	Fracture frame, attached to bed, includes weights	Yes	No
E0930	Fracture frame, freestanding, includes weights	Yes	No
E0935	Continuous passive motion exercise device for use on knee only	Yes	No
E0936	Continuous passive motion exercise device for use other than knee	Yes	No
E0940	Trapeze bar, freestanding, complete with grab bar	Yes	No
E0942	Cervical head harness/halter	No	Yes
E0944	Pelvic belt/harness/boot	No	Yes
E0945	Extremity belt/harness	No	Yes
E0947	Fracture frame, attachments for complex pelvic traction	Yes	No
E0948	Fracture frame, attachments for complex cervical traction	Yes	No
E0950	Wheelchair accessory, tray, each	No	Yes
E0951	Heel loop/holder, any type, with or without ankle strap, each	No	Yes
E0952	Toe loop/holder, any type, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0953	Wheelchair accessory, lateral thigh or knee support, any type including fixed mounting hardware, each	No	Yes
E0954	Wheelchair accessory, foot box, any type, includes attachment and mounting hardware, each foot	No	Yes
E0955	Wheelchair accessory, headrest, cushioned, any type, including fixed mounting hardware, each	No	Yes
E0956	Wheelchair accessory, lateral trunk or hip support, any type, including fixed mounting hardware, each	No	Yes
E0957	Wheelchair accessory, medial thigh support, any type, including fixed mounting hardware, each	No	Yes
E0958	Manual wheelchair accessory, one-arm drive attachment, each	No	Yes
E0959	Manual wheelchair accessory, adapter for amputee, each	No	Yes
E0960	Wheelchair accessory, shoulder harness/straps or chest strap, including any type mounting hardware	No	Yes
E0961	Manual wheelchair accessory, wheel lock brake extension (handle), each	No	Yes
E0966	Manual wheelchair accessory, headrest extension, each	No	Yes
E0967	Manual wheelchair accessory, hand rim with projections, any type, replacement only, each	No	Yes
E0970	No. 2 footplates, except for elevating legrest	No	Yes
E0971	Manual wheelchair accessory, antitipping device, each	No	Yes
E0973	Wheelchair accessory, adjustable height, detachable armrest, complete assembly, each	No	Yes
E0974	Manual wheelchair accessory, antirollback device, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E0978	Wheelchair accessory, positioning belt/safety belt/pelvic strap, each	No	Yes
E0981	Wheelchair accessory, seat upholstery, replacement only, each	No	Yes
E0982	Wheelchair accessory, back upholstery, replacement only, each	No	Yes
E0983	Manual wheelchair accessory, power add-on to convert manual wheelchair to motorized wheelchair, joystick control	No	Yes
E0984	Manual wheelchair accessory, power add-on to convert manual wheelchair to motorized wheelchair, tiller control	No	Yes
E0985	Wheelchair accessory, seat lift mechanism	No	Yes
E0986	Manual wheelchair accessory, push-rim activated power assist system	No	Yes
E0988	Manual wheelchair accessory, lever-activated, wheel drive, pair	No	Yes
E0990	Wheelchair accessory, elevating legrest, complete assembly, each	No	Yes
E0992	Manual wheelchair accessory, solid seat insert	No	Yes
E0995	Wheelchair accessory, calf rest/pad, replacement only, each	No	Yes
E1002	Wheelchair accessory, power seating system, tilt only	No	Yes
E1003	Wheelchair accessory, power seating system, recline only, without shear reduction	No	Yes
E1004	Wheelchair accessory, power seating system, recline only, with mechanical shear reduction	No	Yes
E1005	Wheelchair accessory, power seating system, recline only, with power shear reduction	No	Yes
E1006	Wheelchair accessory, power seating system, combination tilt and recline, without shear reduction	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E1007	Wheelchair accessory, power seating system, combination tilt and recline, with mechanical shear reduction	No	Yes
E1008	Wheelchair accessory, power seating system, combination tilt and recline, with power shear reduction	No	Yes
E1009	Wheelchair accessory, addition to power seating system, mechanically linked leg elevation system, including pushrod and leg rest, each	No	Yes
E1010	Wheelchair accessory, addition to power seating system, power leg elevation system, including leg rest, pair	No	Yes
E1011	Modification to pediatric size wheelchair, width adjustment package (not to be dispensed with initial chair)	No	Yes
E1012	Wheelchair accessory, addition to power seating system, center mount power elevating leg rest/platform, complete system, any type, each	No	Yes
E1014	Reclining back, addition to pediatric size wheelchair	No	Yes
E1015	Shock absorber for manual wheelchair, each	No	Yes
E1016	Shock absorber for power wheelchair, each	No	Yes
E1017	Heavy-duty shock absorber for heavy-duty or extra heavy-duty manual wheelchair, each	No	Yes
E1018	Heavy-duty shock absorber for heavy-duty or extra heavy-duty power wheelchair, each	No	Yes
E1020	Residual limb support system for wheelchair, any type	No	Yes
«E1022	Wheelchair transportation securement system, any type includes all components and accessories	No	Yes
E1023	Wheelchair transit securement system, includes all components and accessories	No	Yes»
E1028	Wheelchair accessory, manual swingaway, retractable or removable mounting hardware for joystick, other control interface or positioning accessory	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E1029	Wheelchair accessory, ventilator tray, fixed	No	Yes
E1030	Wheelchair accessory, ventilator tray, gimbaled	No	Yes
E1031	Rollabout chair, any and all types with castors 5 in or greater	No	Yes
«E1032	Wheelchair accessory, manual swingaway, retractable or removable mounting hardware used with joystick or other drive control interface	No	Yes
E1033	Wheelchair accessory, manual swingaway, retractable or removable mounting hardware for headrest, cushioned, any type	No	Yes
E1034	Wheelchair accessory, manual swingaway, retractable or removable mounting hardware for lateral trunk or hip support, any type	No	Yes»
E1035	Multi-positional patient transfer system, with integrated seat, operated by care giver, patient weight capacity up to and including 300 pounds	No	Yes
E1036	Multi-positional patient transfer system, extra-wide, with integrated seat, operated by caregiver, patient weight capacity greater than 300 pounds	No	Yes
E1037	Transport chair, pediatric size	No	Yes
E1038	Transport chair, adult size, patient weight capacity up to and including 300 pounds	No	Yes
E1039	Transport chair, adult size, heavy-duty, patient weight capacity greater than 300 pounds	No	Yes
E1161	Manual adult size wheelchair, includes tilt in space	No	Yes
E1220	Wheelchair; specially sized or constructed, (indicate brand name, model number, if any) and justification	No	Yes
E1225	Wheelchair accessory, manual semi-reclining back, (recline greater than 15 degrees, but less than 80 degrees), each	No	Yes
E1226	Wheelchair accessory, manual fully reclining back, (recline greater than 80 degrees), each	No	Yes
E1228	Special back height for wheelchair	No	Yes
E1229	Wheelchair, pediatric size, not otherwise specified	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E1230	Power operated vehicle (three- or four-wheel nonhighway), specify brand name and model number	No	Yes
E1231	Wheelchair, pediatric size, tilt-in-space, rigid, adjustable, with seating system	No	Yes
E1232	Wheelchair, pediatric size, tilt-in-space, folding, adjustable, with seating system	No	Yes
E1233	Wheelchair, pediatric size, tilt-in-space, rigid, adjustable, without seating system	No	Yes
E1234	Wheelchair, pediatric size, tilt-in-space, folding, adjustable, without seating system	No	Yes
E1235	Wheelchair, pediatric size, rigid, adjustable, with seating system	No	Yes
E1236	Wheelchair, pediatric size, folding, adjustable, with seating system	No	Yes
E1237	Wheelchair, pediatric size, rigid, adjustable, without seating system	No	Yes
E1238	Wheelchair, pediatric size, folding, adjustable, without seating system	No	Yes
E1239	Power wheelchair, pediatric size, not otherwise specified	No	Yes
E1296	Special wheelchair seat height from floor	No	Yes
E1297	Special wheelchair seat depth, by upholstery	No	Yes
E1298	Special wheelchair seat depth and/or width, by construction	No	Yes
E1353	Regulator	No	Yes
E1354	Oxygen accessory, wheeled cart for portable cylinder or portable concentrator, any type, replacement only, each	No	Yes
E1355	Stand/rack	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E1356	Oxygen accessory, battery pack/cartridge for portable concentrator, any type, replacement only, each	No	Yes
E1357	Oxygen accessory, battery charger for portable concentrator, any type, replacement only, each	No	Yes
E1358	Oxygen accessory, DC power adapter for portable concentrator, any type, replacement only, each	No	Yes
E1390	Oxygen concentrator, single delivery port, capable of delivering 85 percent or greater oxygen concentration at the prescribed flow rate	No	Yes
E1391	Oxygen concentrator, dual delivery port, capable of delivering 85 percent or greater oxygen concentration at the prescribed flow rate, each	No	Yes
E1392	Portable oxygen concentrator, rental	No	Yes
E1399	Durable medical equipment, miscellaneous	No	Yes
E1639	Scale, each	Yes	No
E1902	Communication board, nonelectronic augmentative or alternative communication device	Yes	No
E2000	Gastric suction pump, home model, portable or stationary, electric	Yes	No
E2100	Blood glucose monitor with integrated voice synthesizer	Yes	No
E2101	Blood glucose monitor with integrated lancing/blood sample	Yes	No
E2102	Adjunctive continuous glucose monitor or receiver	No	Yes
E2104	Home blood glucose monitor for use with integrated lancing/blood sample testing cartridge	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2201	Manual wheelchair accessory, nonstandard seat frame, width greater than or equal to 20 in and less than 24 in	No	Yes
E2202	Manual wheelchair accessory, nonstandard seat frame width, 24-27 in	No	Yes
E2203	Manual wheelchair accessory, nonstandard seat frame depth, 20 to less than 22 in	No	Yes
E2204	Manual wheelchair accessory, nonstandard seat frame depth, 22 to 25 in	No	Yes
E2205	Manual wheelchair accessory, handrim without projections (includes ergonomic or contoured), any type, replacement only, each	No	Yes
E2206	Manual wheelchair accessory, handrim without projections (includes ergonomic or contoured), any type, replacement only, each	No	Yes
E2207	Wheelchair accessory, crutch and cane holder, each	No	Yes
E2208	Wheelchair accessory, cylinder tank carrier, each	No	Yes
E2209	Accessory, arm trough, with or without hand support, each	No	Yes
E2210	Wheelchair accessory, bearings, any type, replacement only, each	No	Yes
E2211	Manual wheelchair accessory, pneumatic propulsion tire, any size, each	No	Yes
E2212	Manual wheelchair accessory, tube for pneumatic propulsion tire, any size, each	No	Yes
E2213	Manual wheelchair accessory, insert for pneumatic propulsion tire (removable), any type, any size, each	No	Yes
E2214	Manual wheelchair accessory, pneumatic caster tire, any size, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2215	Manual wheelchair accessory, tube for pneumatic caster tire, any size, each	No	Yes
E2218	Manual wheelchair accessory, foam propulsion tire, any size, each	No	Yes
E2219	Manual wheelchair accessory, foam caster tire, any size, each	No	Yes
E2220	Manual wheelchair accessory, solid (rubber/plastic) propulsion tire, any size, replacement only, each	No	Yes
E2221	Manual wheelchair accessory, solid (rubber/plastic) caster tire (removable), any size, replacement only, each	No	Yes
E2222	Manual wheelchair accessory, solid (rubber/plastic) caster tire with integrated wheel, any size, replacement only, each	No	Yes
E2224	Manual wheelchair accessory, propulsion wheel excludes tire, any size, replacement only, each	No	Yes
E2225	Manual wheelchair accessory, caster wheel excludes tire, any size, replacement only, each	No	Yes
E2226	Manual wheelchair accessory, caster fork, any size, replacement only, each	No	Yes
E2227	Manual wheelchair accessory, gear reduction drive wheel, each	No	Yes
E2228	Manual wheelchair accessory, wheel braking system and lock, complete, each	No	Yes
E2231	Manual wheelchair accessory, solid seat support base (replaces sling seat), includes any type mounting hardware	No	Yes
E2291	Back, planar, for pediatric size wheelchair including fixed attaching hardware	No	Yes
E2292	Seat, planar, for pediatric size wheelchair including fixed attaching hardware	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2293	Back, contoured, for pediatric size wheelchair including fixed attaching hardware	No	Yes
E2294	Seat, contoured, for pediatric size wheelchair including fixed attaching hardware	No	Yes
E2295	Manual wheelchair accessory, for pediatric size wheelchair, dynamic seating frame, allows coordinated movement of multiple positioning features	No	Yes
E2298	Complex rehabilitative power wheelchair accessory, power seat elevation system, any type	No	Yes
E2301	Wheelchair accessory, power standing system, any type	No	Yes
E2310	Power wheelchair accessory, electronic connection between wheelchair controller and one power seating system motor, including all related electronics, indicator feature, mechanical function selection switch, and fixed mounting hardware	No	Yes
E2311	Power wheelchair accessory, electronic connection between wheelchair controller and 2 or more power seating system motors, including all related electronics, indicator feature, mechanical function selection switch, and fixed mounting hardware	No	Yes
E2312	Power wheelchair accessory, hand or chin control interface, mini-proportional remote joystick, proportional, including fixed mounting hardware	No	Yes
E2313	Power wheelchair accessory, harness for upgrade to expandable controller, including all fasteners, connectors and mounting hardware, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2321	Power wheelchair accessory, hand control interface, remote joystick, nonproportional, including all related electronics, mechanical stop switch, and fixed mounting hardware	No	Yes
E2322	Power wheelchair accessory, hand control interface, multiple mechanical switches, nonproportional, including all related electronics, mechanical stop switch, and fixed mounting hardware	No	Yes
E2323	Power wheelchair accessory, specialty joystick handle for hand control interface, prefabricated	No	Yes
E2324	Power wheelchair accessory, chin cup for chin control interface	No	Yes
E2325	Power wheelchair accessory, sip and puff interface, nonproportional, including all related electronics, mechanical stop switch, and manual swingaway mounting hardware	No	Yes
E2326	Power wheelchair accessory, breath tube kit for sip and puff interface	No	Yes
E2327	Power wheelchair accessory, head control interface, mechanical, proportional, including all related electronics, mechanical direction change switch, and fixed mounting hardware	No	Yes
E2328	Power wheelchair accessory, head control or extremity control interface, electronic, proportional, including all related electronics and fixed mounting hardware	No	Yes
E2329	Power wheelchair accessory, head control interface, contact switch mechanism, nonproportional, including all related electronics, mechanical stop switch, mechanical direction change switch, head array, and fixed mounting hardware	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2330	Power wheelchair accessory, head control interface, proximity switch mechanism, nonproportional, including all related electronics, mechanical stop switch, mechanical direction change switch, head array, and fixed mounting hardware	No	Yes
E2331	Power wheelchair accessory, attendant control, proportional, including all related electronics and fixed mounting hardware	No	Yes
E2340	Power wheelchair accessory, nonstandard seat frame width, 20-23 in	No	Yes
E2341	Power wheelchair accessory, nonstandard seat frame width, 24-27 in	No	Yes
E2342	Power wheelchair accessory, nonstandard seat frame depth, 20 or 21 in	No	Yes
E2343	Power wheelchair accessory, nonstandard seat frame depth, 22-25 in	No	Yes
E2351	Power wheelchair accessory, electronic interface to operate speech generating device using power wheelchair control interface	No	Yes
E2358	Power wheelchair accessory, group 34 nonsealed lead acid battery, each	No	Yes
E2359	Power wheelchair accessory, group 34 sealed lead acid battery, each (e.g., gel cell, absorbed glass mat)	No	Yes
E2360	Power wheelchair accessory, 22 NF nonsealed lead acid battery, each	No	Yes
E2361	Power wheelchair accessory, 22 NF sealed lead acid battery, each (e.g., gel cell, absorbed glassmat)	No	Yes
E2362	Power wheelchair accessory, group 24 nonsealed lead acid battery, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2363	Power wheelchair accessory, group 24 sealed lead acid battery, each (e.g., gel cell, absorbed glassmat)	No	Yes
E2364	Power wheelchair accessory, U-1 nonsealed lead acid battery, each	No	Yes
E2365	Power wheelchair accessory, U-1 sealed lead acid battery, each (e.g., gel cell, absorbed glassmat)	No	Yes
E2366	Power wheelchair accessory, battery charger, single mode, for use with only one battery type, sealed or nonsealed, each	No	Yes
E2367	Power wheelchair accessory, battery charger, dual mode, for use with either battery type, sealed or nonsealed, each	No	Yes
E2368	Power wheelchair component, drive wheel motor, replacement only	No	Yes
E2369	Power wheelchair component, drive wheel gear box, replacement only	No	Yes
E2370	Power wheelchair component, integrated drive wheel motor and gear box combination, replacement only	No	Yes
E2371	Power wheelchair accessory, group 27 sealed lead acid battery, (e.g., gel cell, absorbed glassmat), each	No	Yes
E2372	Power wheelchair accessory, group 27 nonsealed lead acid battery, each	No	Yes
E2373	Power wheelchair accessory, hand or chin control interface, compact remote joystick, proportional, including fixed mounting hardware	No	Yes
E2374	Power wheelchair accessory, hand or chin control interface, standard remote joystick (not including controller), proportional, including all related electronics and fixed mounting hardware, replacement only	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2375	Power wheelchair accessory, nonexpandable controller, including all related electronics and mounting hardware, replacement only	No	Yes
E2376	Power wheelchair accessory, nonexpandable controller, including all related electronics and mounting hardware, replacement only	No	Yes
E2377	Power wheelchair accessory, expandable controller, including all related electronics and mounting hardware, upgrade provided at initial issue	No	Yes
E2378	Power wheelchair component, actuator, replacement only	No	Yes
E2381	Power wheelchair accessory, pneumatic drive wheel tire, any size, replacement only, each	No	Yes
E2382	Power wheelchair accessory, tube for pneumatic drive wheel tire, any size, replacement only, each	No	Yes
E2383	Power wheelchair accessory, insert for pneumatic drive wheel tire (removable), any type, any size, replacement only, each	No	Yes
E2384	Power wheelchair accessory, pneumatic caster tire, any size, replacement only, each	No	Yes
E2385	Power wheelchair accessory, tube for pneumatic caster tire, any size, replacement only, each	No	Yes
E2386	Power wheelchair accessory, foam filled drive wheel tire, any size, replacement only, each	No	Yes
E2387	Power wheelchair accessory, foam filled caster tire, any size, replacement only, each	No	Yes
E2388	Power wheelchair accessory, foam drive wheel tire, any size, replacement only, each	No	Yes
E2389	Power wheelchair accessory, foam caster tire, any size, replacement only, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2390	Power wheelchair accessory, solid (rubber/plastic) drive wheel tire, any size, replacement only, each	No	Yes
E2391	Power wheelchair accessory, solid (rubber/plastic) caster tire (removable), any size, replacement only, each	No	Yes
E2392	Power wheelchair accessory, solid (rubber/plastic) caster tire with integrated wheel, any size, replacement only, each	No	Yes
E2394	Power wheelchair accessory, drive wheel excludes tire, any size, replacement only, each	No	Yes
E2395	Power wheelchair accessory, caster wheel excludes tire, any size, replacement only, each	No	Yes
E2396	Power wheelchair accessory, caster fork, any size, replacement only, each	No	Yes
E2397	Power wheelchair accessory, lithium-based battery, each	No	Yes
E2398	Wheelchair accessory, dynamic positioning hardware for back	No	Yes
E2402	Negative pressure wound therapy electrical pump, stationary or portable	No	Yes
E2500	Speech generating device, digitized speech, using prerecorded messages, less than or equal to eight minutes recording time	Yes	No
E2502	Speech generating device, digitized speech, using prerecorded messages, greater than eight minutes but less than or equal to 20 minutes recording time	Yes	No
E2504	Speech generating device, digitized speech, using prerecorded messages, greater than 20 minutes but less than or equal to 40 minutes recording time	Yes	No

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2506	Speech generating device, digitized speech, using prerecorded messages, greater than 40 minutes recording time	Yes	No
E2508	Speech generating device, synthesized speech, requiring message formulation by spelling and access by physical contact with the device	Yes	No
E2510	Speech generating device, synthesized speech, permitting multiple methods of message formulation and multiple methods of device access	Yes	No
E2511	Speech generating software program, for personal computer or personal digital assistant	Yes	No
E2512	Accessory for speech generating device, mounting system	Yes	No
«E2513	Accessory for speech generating device, electromyographic sensor	Yes	No»
E2599	Accessory for speech generating device, not otherwise classified	Yes	No
E2601	General use wheelchair seat cushion, width less than 22 in, any depth	No	Yes
E2602	General use wheelchair seat cushion, width 22 in or greater, any depth	No	Yes
E2603	Skin protection wheelchair seat cushion, width less than 22 in, any depth	No	Yes
E2604	Skin protection wheelchair seat cushion, width 22 in or greater, any depth	No	Yes
E2605	Positioning wheelchair seat cushion, width less than 22 in, any depth	No	Yes
E2606	Positioning wheelchair seat cushion, width 22 in or greater, any depth	No	Yes
E2607	Skin protection and positioning wheelchair seat cushion, width less than 22 in, any depth	No	Yes
E2608	Skin protection and positioning wheelchair seat cushion, width 22 in or greater, any depth	No	Yes
E2609	Custom fabricated wheelchair seat cushion, any size	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2610	Wheelchair seat cushion, powered	No	Yes
E2611	General use wheelchair back cushion, width less than 22 in, any height, including any type mounting hardware	No	Yes
E2612	General use wheelchair back cushion, width 22 in or greater, any height, including any type mounting hardware	No	Yes
E2613	Positioning wheelchair back cushion, posterior, width less than 22 in, any height, including any type mounting hardware	No	Yes
E2614	Positioning wheelchair back cushion, posterior, width 22 in or greater, any height, including any type mounting hardware	No	Yes
E2615	Positioning wheelchair back cushion, posterior-lateral, width less than 22 in, any height, including any type mounting hardware	No	Yes
E2616	Positioning wheelchair back cushion, posterior-lateral, width 22 in or greater, any height, including any type mounting hardware	No	Yes
E2617	Custom fabricated wheelchair back cushion, any size, including any type mounting hardware	No	Yes
E2619	Replacement cover for wheelchair seat cushion or back cushion, each	No	Yes
E2620	Positioning wheelchair back cushion, planar back with lateral supports, width less than 22 in, any height, including any type mounting hardware	No	Yes
E2621	Positioning wheelchair back cushion, planar back with lateral supports, width 22 in or greater, any height, including any type mounting hardware	No	Yes
E2622	Skin protection wheelchair seat cushion, adjustable, width less than 22 in, any depth	No	Yes
E2623	Skin protection wheelchair seat cushion, adjustable, width 22 in or greater, any depth	No	Yes
E2624	Skin protection and positioning wheelchair seat cushion, adjustable, width less than 22 in, any depth	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
E2625	Skin protection and positioning wheelchair seat cushion, adjustable, width 22 in or greater, any depth	No	Yes
E2626	Wheelchair accessory, shoulder elbow, mobile arm support attached to wheelchair, balanced, adjustable	No	Yes
E2627	Wheelchair accessory, shoulder elbow, mobile arm support attached to wheelchair, balanced, adjustable Rancho type	No	Yes
E2628	Wheelchair accessory, shoulder elbow, mobile arm support attached to wheelchair, balanced, reclining	No	Yes
E2629	Wheelchair accessory, shoulder elbow, mobile arm support attached to wheelchair, balanced, friction arm support (friction dampening to proximal and distal joints)	No	Yes
E2630	Wheelchair accessory, shoulder elbow, mobile arm support, monosuspension arm and hand support, overhead elbow forearm hand sling support, yoke type suspension support	No	Yes
E2631	Wheelchair accessory, addition to mobile arm support, elevating proximal arm	No	Yes
E2632	Wheelchair accessory, addition to mobile arm support, offset or lateral rocker arm with elastic balance control	No	Yes
E2633	Wheelchair accessory, addition to mobile arm support, supinator	No	Yes
«E3200	Gait modulation system, rhythmic auditory stimulation, including restricted therapy software, all components and accessories, prescription only	No	Yes»
E8000	Gait trainer, pediatric size, posterior support, includes all accessories and components	No	Yes
E8001	Gait trainer, pediatric size, upright support, includes all accessories and components	No	Yes
E8002	Gait trainer, pediatric size, anterior support, includes all accessories and components	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0001	Standard wheelchair	No	Yes
K0002	Standard hemi (low seat) wheelchair	No	Yes
K0003	Lightweight wheelchair	No	Yes
K0004	High strength, lightweight wheelchair	No	Yes
K0005	Ultralightweight wheelchair	No	Yes
K0006	Heavy-duty wheelchair	No	Yes
K0007	Extra heavy-duty wheelchair	No	Yes
K0008	Custom manual wheelchair/base	No	Yes
K0009	Other manual wheelchair/base	No	Yes
K0010	Standard-weight frame motorized/power wheelchair	No	Yes
K0011	Standard-weight frame motorized/power wheelchair with programmable control parameters for speed adjustment, tremor dampening, acceleration control and braking	No	Yes
K0012	Lightweight portable motorized/power wheelchair	No	Yes
K0013	Custom motorized/power wheelchair base	No	Yes
K0014	Other motorized/power wheelchair base	No	Yes
K0015	Detachable, nonadjustable height armrest, each	No	Yes
K0017	Detachable, adjustable height armrest, base, replacement only, each	No	Yes
K0018	Detachable, adjustable height armrest, upper portion, replacement only, each	No	Yes
K0019	Arm pad, replacement only, each	No	Yes
K0020	Fixed, adjustable height armrest, pair	No	Yes
K0037	High mount flip-up footrest, each	No	Yes
K0038	Leg strap, each	No	Yes
K0039	Leg strap, H style, each	No	Yes
K0040	Adjustable angle footplate, each	No	Yes
K0041	Large size footplate, each	No	Yes
K0042	Standard size footplate, replacement only, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0043	Footrest, lower extension tube, replacement only, each	No	Yes
K0044	Footrest, upper hanger bracket, replacement only, each	No	Yes
K0045	Footrest, complete assembly, replacement only, each	No	Yes
K0046	Elevating legrest, lower extension tube, replacement only, each	No	Yes
K0047	Elevating legrest, upper hanger bracket, replacement only, each	No	Yes
K0050	Ratchet assembly, replacement only	No	Yes
K0051	Cam release assembly, footrest or legrest, replacement only, each	No	Yes
K0052	Swingaway, detachable footrests, replacement only, each	No	Yes
K0053	Elevating footrests, articulating (telescoping), each	No	Yes
K0056	Seat height less than 17 in or equal to or greater than 21 in for a high-strength, lightweight, or ultralightweight wheelchair	No	Yes
K0069	Rear wheel assembly, complete, with solid tire, spokes or molded, replacement only, each	No	Yes
K0070	Rear wheel assembly, complete, with pneumatic tire, spokes or molded, replacement only, each	No	Yes
K0071	Front caster assembly, complete, with pneumatic tire, replacement only, each	No	Yes
K0072	Front caster assembly, complete, with semipneumatic tire, replacement only, each	No	Yes
K0073	Caster pin lock, each	No	Yes
K0077	Front caster assembly, complete, with solid tire, replacement only, each	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0098	Drive belt for power wheelchair, replacement only	No	Yes
K0105	IV hanger, each	No	Yes
K0108	Wheelchair component or accessory, not otherwise specified	No	Yes
K0195	Elevating legrests, pair (for use with capped rental wheelchair base)	No	Yes
K0455	Infusion pump used for uninterrupted parenteral administration of medication, (e.g., epoprostenol or treprostinol)	Yes	No
K0552	Supplies for external noninsulin drug infusion pump, syringe type cartridge, sterile, each	Yes	No
K0601	Replacement battery for external infusion pump owned by patient, silver oxide, 1.5 volt, each	Yes	No
K0602	Replacement battery for external infusion pump owned by patient, silver oxide, 3 volt, each	Yes	No
K0603	Replacement battery for external infusion pump owned by patient, alkaline, 1.5 volt, each	Yes	No
K0604	Replacement battery for external infusion pump owned by patient, lithium, 3.6 volt, each	Yes	No
K0605	Replacement battery for external infusion pump owned by patient, lithium, 4.5 volt, each	Yes	No
K0606	Automatic external defibrillator, with integrated electrocardiogram analysis, garment type	Yes	No
K0669	Wheelchair accessory, wheelchair seat or back cushion, does not meet specific code criteria or no written coding verification from DME PDAC	No	Yes
K0733	Power wheelchair accessory, 12 to 24 amp hour sealed lead acid battery, each (e.g., gel cell, absorbed glassmat)	No	Yes
K0738	Portable gaseous oxygen system, rental; home compressor used to fill portable oxygen cylinders; includes portable containers, regulator, flowmeter, humidifier, cannula or mask, and tubing	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0739	Repair or nonroutine service for durable medical equipment other than oxygen equipment requiring the skill of a technician, labor component, per 15 minutes	No	Yes
K0740	Repair or nonroutine service for oxygen equipment requiring the skill of a technician, labor component, per 15 minutes	No	Yes
K0743	Suction pump, home model, portable, for use on wounds	Yes	No
K0744	Absorptive wound dressing for use with suction pump, home model, portable, pad size 16 sq in or less	Yes	No
K0745	Absorptive wound dressing for use with suction pump, home model, portable, pad size more than 16 sq in but less than or equal to 48 sq in	Yes	No
K0746	Absorptive wound dressing for use with suction pump, home model, portable, pad size greater than 48 sq in	Yes	No
K0800	Power operated vehicle, group 1 standard, patient weight capacity up to and including 300 pounds	No	Yes
K0801	Power operated vehicle, group 1 heavy-duty, patient weight capacity 301 to 450 pounds	No	Yes
K0802	Power operated vehicle, group 1 very heavy-duty, patient weight capacity 451 to 600 pounds	No	Yes
K0806	Power operated vehicle, group 2 standard, patient weight capacity up to and including 300 pounds	No	Yes
K0807	Power operated vehicle, group 2 heavy-duty, patient weight capacity 301 to 450 pounds	No	Yes
K0808	Power operated vehicle, group 2 very heavy-duty, patient weight capacity 451 to 600 pounds	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0812	Power operated vehicle, not otherwise classified	No	Yes
K0813	Power wheelchair, group 1 standard, portable, sling/solid seat and back, patient weight capacity up to and including 300 pounds	No	Yes
K0814	Power wheelchair, group 1 standard, portable, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0815	Power wheelchair, group 1 standard, sling/solid seat and back, patient weight capacity up to and including 300 pounds	No	Yes
K0816	Power wheelchair, group 1 standard, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0820	Power wheelchair, group 2 standard, portable, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0821	Power wheelchair, group 2 standard, portable, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0822	Power wheelchair, group 2 standard, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0823	Power wheelchair, group 2 standard, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0824	Power wheelchair, group 2 heavy-duty, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0825	Power wheelchair, group 2 heavy-duty, captain's chair, patient weight capacity 301 to 450 pounds	No	Yes
K0826	Power wheelchair, group 2 very heavy-duty, sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0827	Power wheelchair, group 2 very heavy-duty, captain's chair, patient weight capacity 451 to 600 pounds	No	Yes
K0828	Power wheelchair, group 2 extra heavy-duty, sling/solid seat/back, patient weight capacity 601 pounds or more	No	Yes
K0829	Power wheelchair, group 2 extra heavy-duty, captain's chair, patient weight 601 pounds or more	No	Yes
K0830	Power wheelchair, group 2 standard, seat elevator, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0831	Power wheelchair, group 2 standard, seat elevator, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0835	Power wheelchair, group 2 standard, single power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0836	Power wheelchair, group 2 standard, single power option, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0837	Power wheelchair, group 2 heavy-duty, single power option, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0838	Power wheelchair, group 2 heavy-duty, single power option, captain's chair, patient weight capacity 301 to 450 pounds	No	Yes
K0839	Power wheelchair, group 2 very heavy-duty, single power option sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes
K0840	Power wheelchair, group 2 extra heavy-duty, single power option, sling/solid seat/back, patient weight capacity 601 pounds or more	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0841	Power wheelchair, group 2 standard, multiple power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0842	Power wheelchair, group 2 standard, multiple power option, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0843	Power wheelchair, group 2 heavy-duty, multiple power option, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0848	Power wheelchair, group 3 standard, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0849	Power wheelchair, group 3 standard, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0850	Power wheelchair, group 3 heavy-duty, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0851	Power wheelchair, group 3 heavy-duty, captain's chair, patient weight capacity 301 to 450 pounds	No	Yes
K0852	Power wheelchair, group 3 very heavy-duty, sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes
K0853	Power wheelchair, group 3 very heavy-duty, captain's chair, patient weight capacity 451 to 600 pounds	No	Yes
K0854	Power wheelchair, group 3 extra heavy-duty, sling/solid seat/back, patient weight capacity 601 pounds or more	No	Yes
K0855	Power wheelchair, group 3 extra heavy-duty, captain's chair, patient weight capacity 601 pounds or more	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0856	Power wheelchair, group 3 standard, single power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0857	Power wheelchair, group 3 standard, single power option, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0858	Power wheelchair, group 3 heavy-duty, single power option, sling/solid seat/back, patient weight 301 to 450 pounds	No	Yes
K0859	Power wheelchair, group 3 heavy-duty, single power option, captain's chair, patient weight capacity 301 to 450 pounds	No	Yes
K0860	Power wheelchair, group 3 very heavy-duty, single power option, sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes
K0861	Power wheelchair, group 3 standard, multiple power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0862	Power wheelchair, group 3 heavy-duty, multiple power option, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0863	Power wheelchair, group 3 very heavy-duty, multiple power option, sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes
K0864	Power wheelchair, group 3 extra heavy-duty, multiple power option, sling/solid seat/back, patient weight capacity 601 pounds or more	No	Yes
K0868	Power wheelchair, group 4 standard, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0869	Power wheelchair, group 4 standard, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment (continued)

Codes	Description	Taxable	Non-Taxable
K0870	Power wheelchair, group 4 heavy-duty, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0871	Power wheelchair, group 4 very heavy-duty, sling/solid seat/back, patient weight capacity 451 to 600 pounds	No	Yes
K0877	Power wheelchair, group 4 standard, single power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0878	Power wheelchair, group 4 standard, single power option, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0879	Power wheelchair, group 4 heavy-duty, single power option, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0880	Power wheelchair, group 4 very heavy-duty, single power option, sling/solid seat/back, patient weight 451 to 600 pounds	No	Yes
K0884	Power wheelchair, group 4 standard, multiple power option, sling/solid seat/back, patient weight capacity up to and including 300 pounds	No	Yes
K0885	Power wheelchair, group 4 standard, multiple power option, captain's chair, patient weight capacity up to and including 300 pounds	No	Yes
K0886	Power wheelchair, group 4 heavy-duty, multiple power option, sling/solid seat/back, patient weight capacity 301 to 450 pounds	No	Yes
K0890	Power wheelchair, group 5 pediatric, single power option, sling/solid seat/back, patient weight capacity up to and including 125 pounds	No	Yes

Taxable and Non-Taxable Items for Durable Medical Equipment Table (continued)

Codes	Description	Taxable	Non-Taxable
K0891	Power wheelchair, group 5 pediatric, multiple power option, sling/solid seat/back, patient weight capacity up to and including 125 pounds	No	Yes
K0898	Power wheelchair, not otherwise classified	No	Yes
S8130	Interferential current stimulator, 2 channel	No	Yes
S8131	Interferential current stimulator, 4 channel	No	Yes
S8265	Haberman feeder for cleft lip/palate	Yes	No
T5001	Positioning seat for persons with special orthopedic needs	No	Yes

Taxable and Non-Taxable Items for Hearing Aids Table

Codes	Description	Taxable	Non-Taxable
V5014	Hearing Services	Yes	Yes
V5030 thru V5080, V5120 thru V5150, V5171, V5172, V5181, V5190, V5211 thru V5215, V5221, V5230 V5264, V5265, V5267, V5298	Hearing Services	Yes	No

Taxable and Non-Taxable Items for Orthotics and Prosthetics Table

Codes	Description	Taxable	Non-Taxable
«A6521, A6523, A6525, A6527, A6529, A6567, A6569, A6571, A6573	Gradient Compression garment	No	Yes
A6545	Gradient Compression Wrap	No	Yes
A6553, A6555 thru A6564, A6610	Gradient Compression stocking	No	Yes»
A6565	Gradient Compression Gauntlet	No	Yes
A6574, A6576, A6577	Gradient compression arm sleeve	No	Yes
A6579, A6580	Gradient Compression Glove	No	Yes
A8000, A8001	Helmet, pre-fabricated	Yes	No
A8002, A8003	Helmet, custom fabricated	No	Yes
A8004	Helmet interface	Yes	No
E1810	Orthotic Device - Knee	Yes	No
L0113 thru L1499	Orthotic Devices – Spinal	No	Yes
L1600 thru L2861	Orthotic Devices – Lower Limb	No	Yes
L3000	Foot, Insert, Removable, Molded to Patient Model	No	Yes
L3100	Foot, Arch Support, Non-removable, Attached to Shoe	No	Yes
L3140 thru L3160	Abduction and Rotation Bars	No	Yes
L3201 thru L3222 L3257 thru L3265	Orthopedic Footwear	Yes	No
L3230 thru L3255	Orthopedic Footwear	No	Yes
L3300 thru L3334	Lifts	Yes	No
L3340 thru L3390, L3410, L3420	Wedges	Yes	No
L3400	Wedges	No	Yes
L3430 thru L3485	Heels	Yes	No
L3500 thru L3595	Orthopedic Shoe Additions	Yes	No
L3600 thru L3640	Transfer or Replacement	Yes	No
L3650 thru L3999	Orthotic Devices – Upper Limb	No	Yes
L4000 thru L4130	Orthotic Devices – Specific Repair	No	Yes
L4205, L4210	Orthotic Devices – Repairs	No	Yes
L4350, L4360, L4386, L4396 thru L4631	Ancillary Orthotic Services	No	Yes

Taxable and Non-Taxable Items for Orthotics and Prosthetics Table (continued)

Codes	Description	Taxable	Non-Taxable
L4361, L4370, L4387	Ancillary Orthotic Services	Yes	No
L5000 thru L5999	Prosthetic Procedures – Lower Limb	No	Yes
L5926	Endoskeletal Positional Rotation Unit	No	Yes
L6000 thru L7499	Prosthetic Procedures – Upper Limb	No	Yes
L7510, L7520	Prosthetic Procedures – Repairs	No	Yes
L7700	Prosthetic Procedures – Gasket or seal	No	Yes
L8000 thru L8039	General – Breast Prosthesis	No	Yes
L8300 thru L8330	General – Trusses	No	Yes
L8400 thru L8499	Prosthetic Socks	No	Yes
L8625	External recharging system	No	Yes
S1040	Private Payer Codes	No	Yes

Taxable and Non-Taxable Items for Medical Supplies Table

Codes	Description	Taxable	Non-Taxable
A4311 thru A4316, A4326 thru A4331, A4333, A4334, A4338 thru A4352, A4354, A4355	Incontinence Appliances and Care Supplies	No	Yes
A4310, A4320 thru A4322, A4335, A4353	Incontinence Appliances and Care Supplies	Yes	No
A4356, A4358	External Urinary Supplies	No	Yes
A4357	External Urinary Supplies	Yes	No
A4361 thru A4400, A4404 thru A4435	Ostomy Supplies	No	Yes
A4455, A4456, A4481, A4483	Supplies	No	Yes
A4520, A4554, A4461, A4463	Supplies	Yes	No
A4605, A4623 thru A4625, A4628	Supplies for Oxygen and Related Respiratory Equipment	No	Yes
A4626, A4629	Supplies for Oxygen and Related Respiratory Equipment	Yes	No

Taxable and Non-Taxable Items for Medical Supplies Table (continued)

Codes	Description	Taxable	Non-Taxable
A4927, A4930	Supplies for ESRD	Yes	No
A5051 thru A5093	Additional Ostomy Supplies	No	Yes
A5102	Additional Incontinence Appliances/Supplies	Yes	No
A5105 thru A5114	Additional Incontinence Appliances/Supplies	No	Yes
A5120 thru A5126, A5200	Supplies for Either Incontinence or Ostomy Appliances	No	Yes
A5131	Supplies for Either Incontinence or Ostomy Appliances	Yes	No
A6010 thru A6221, A6224 thru A6411, A6413 thru A6447, A6453 thru A6457, A7002 thru A7004, A7006 thru A7008, A7010, A7012, A7013, A7016	Wound Dressings	Yes	No
A6222, A6223, A7501 thru A7527	Wound Dressings	No	Yes
J7131	Miscellaneous Drugs and Solutions	No	Yes
L8501	Prosthetic Implants	No	Yes
S8186, S8189	Private Payer Codes	No	Yes
T4529 thru T4532	Pediatric Incontinence Supplies	No	Yes
T4521 thru T4528, T4533 thru T4537, T4541 thru T4544, T5999	State Medicaid Agency Codes	Yes	No

Legend

Symbols used in the document above are explained in the following table.

Symbol	Description
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