



• Installation charges		X	Commissioner's Directive #23 (IV); IC 6-2.5-1-5(b)(6).
• Exempt personal property bundled with taxable personal property	X		IC 6-2.5-1-5(a)(5)
• Credit for trade-in		X	IC 6-2.5-1-5(b)(1); IC 6-2.5-1-6; IC 6-2.5-5-38.2
<b>Product definitions</b>			
<b>Clothing and related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
Clothing	X		
Clothing accessories or equipment	X		
Protective equipment	X		
Sport or recreational equipment	X		
<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
Computer software (not prewritten)		X	IC 6-2.5-1-14 IC 6-2.5-1-27
Computer software (not prewritten) delivered electronically		X	See above
Computer software (not prewritten) delivered via load and leave		X	See above
Prewritten computer software	X		
Prewritten computer software delivered electronically	X		
Prewritten computer software delivered via load and leave	X		
<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
Candy	X		
Dietary supplements	X		
Food and food ingredients		X	IC 6-2.5-1-20 IC 6-2.5-5-20
Food sold through vending machines	X		
Soft drinks	X		
<b>Prepared food</b>			

<b>Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food.</b>	<b>Included in the definition</b>	<b>Excluded from the definition</b>	<b>Statute/Rule Cite</b>
<ul style="list-style-type: none"> <li>• Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</li> </ul>		X	IC 6-2.5-5-20(b)(1)
<ul style="list-style-type: none"> <li>• Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</li> </ul>		X	IC 6-2.5-5-20(b)(2)
<ul style="list-style-type: none"> <li>• Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas</li> </ul>		X	IC 6-2.5-5-20(b)(3)
<b>Health-care products</b>			
<b>Drugs (indicate how the options are treated in your state)</b>			
<ul style="list-style-type: none"> <li>• Drugs for human use without a prescription</li> </ul>	X		
<ul style="list-style-type: none"> <li>• Drugs for human use with a prescription</li> </ul>		X	IC 6-2.5-5-19(c)(1) IC 6-2.5-1-17 45 IAC 2.2-5-33
<ul style="list-style-type: none"> <li>• Drugs for animal use without a prescription</li> </ul>	X		
<ul style="list-style-type: none"> <li>• Drugs for animal use with a prescription</li> </ul>		X	IC 6-2.5-5-19(c)(1) 45 IAC 2.2-5-33(a)
<ul style="list-style-type: none"> <li>• Insulin for human use without a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>• Insulin for human use with a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>• Insulin for animal use without a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>• Insulin for animal use with a prescription</li> </ul>		X	IC 6-2.5-5-19(e)

			45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>Medical oxygen for human use without a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>Medical oxygen for human use with a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>Medical oxygen for animal use without a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<b>Drugs continued</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>
<ul style="list-style-type: none"> <li>Medical oxygen for animal use with a prescription</li> </ul>		X	IC 6-2.5-5-19(e) 45 IAC 2.2-5-34
<ul style="list-style-type: none"> <li>Over-the-counter drugs for human use without a prescription</li> </ul>	X		
<ul style="list-style-type: none"> <li>Over-the-counter drugs for human with a prescription</li> </ul>		X	IC 6-2.5-5-19 45 IAC 2.2-5-33(c)(1)
<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use without a prescription</li> </ul>	X		
<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use with a prescription</li> </ul>		X	IC 6-2.5-5-19(c)(1)
<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use</li> </ul>	X		
<ul style="list-style-type: none"> <li>Grooming and hygiene products for animal use</li> </ul>	X		
<ul style="list-style-type: none"> <li>Drugs for human use to hospitals and other medical facilities</li> </ul>		X	IC 6-2.5-5-19(f)
<ul style="list-style-type: none"> <li>Prescription drugs for human use to hospitals and other medical facilities</li> </ul>		X	IC 6-2.5-5-19(f)
<ul style="list-style-type: none"> <li>Drugs for animal use to veterinary hospitals and other animal medical facilities</li> </ul>		X	IC 6-2.5-5-19(f)
<ul style="list-style-type: none"> <li>Prescription drugs for animal use to hospitals and other animal medical facilities</li> </ul>		X	IC 6-2.5-5-19(f)

• Taxable and nontaxable drugs bundled together	X		IC 6-2.5-1-5(a)(5)
• Free samples of drugs for human use		X	IC 6-2.5-5-19.5 Exemption limited to prescription drugs and insulin
• Free samples of prescription drugs for human use		X	See above
• Free samples of drugs for animal use		X	See above
• Free samples of prescription drugs for animal use		X	See above

<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite</b>
• Durable medical equipment without a prescription	X		
• Durable medical equipment with a prescription		X	IC 6-2.5-1-18 IC 6-2.5-5-18(a)
• Durable medical equipment paid for by Medicare		X	
• Durable medical equipment reimbursed by Medicare	X		Exempt w/ Rx
• Durable medical equipment paid for by Medicaid		X	
• Durable medical equipment reimbursed by Medicaid	X		Exempt w/ Rx
• Durable medical equipment for home use without a prescription	X		
• Durable medical equipment for home use with a prescription		X	
• Durable medical equipment for home use paid for by Medicare		X	Gov't preemption
• Durable medical equipment for home use reimbursed by Medicare	X		Exempt w/ Rx
• Durable medical equipment for home use paid for by Medicaid		X	Gov't preemption
• Durable medical equipment for home use reimbursed by Medicaid	X		Exempt w/ Rx
<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite</b>
• Mobility enhancing equipment without a prescription	X		
• Mobility enhancing equipment with a prescription		X	
• Mobility enhancing equipment paid for by Medicare		X	gov't preemption
• Mobility enhancing equipment reimbursed by Medicare	X		Exempt w/ Rx
• Mobility enhancing equipment paid for by Medicaid		X	gov't preemption
• Mobility enhancing equipment reimbursed by Medicaid	X		Exempt w/ Rx
<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>

• Prosthetic devices without a prescription	X		
• Prosthetic devices with a prescription		X	IC 6-2.5-1-25 IC 6-2.5-5-18(a)
• Prosthetic devices paid for by Medicare		X	Gov't preemption
• Prosthetic devices reimbursed by Medicare	X		Exempt w/ Rx
• Prosthetic devices paid for by Medicaid		X	Gov't preemption
• Prosthetic devices reimbursed by Medicaid	X		Exempt W/ Rx
• Corrective eyeglasses without a prescription	X		
• Corrective eyeglasses with a prescription		X	IC 6-2.5-5-18(a) 45 IAC 2.2-5-28(f)
• Corrective eyeglasses paid for by Medicare		X	
• Corrective eyeglasses reimbursed by Medicare	X		Exempt W/ Rx
• Corrective eyeglasses paid for by Medicaid		X	Gov't preemption
• Corrective eyeglasses reimbursed by Medicaid	X		Exempt W/ Rx
• Contact lenses without a prescription	X		Gov't preemption
• Contact lenses with a prescription		X	IC 6-2.5-5-18(a) 45 IAC 2.2-5-28(f)
• Contact lenses paid for by Medicare		X	Gov't preemption
• Contact lenses reimbursed by Medicare	X		Exempt w/ Rx
• Contact lenses paid for by Medicaid		X	Gov't preemption
• Contact lenses reimbursed by Medicaid	X		Exempt w/ Rx
• Hearing aids without a prescription	X		IC 6-2.5-5-18(c) 45 IAC 2.2-5-30
• Hearing aids with a prescription		X	IC 6-2.5-5-18(c) 45 IAC 2.2-5-30
• Hearing aids paid for by Medicare		X	Gov't preemption
• Hearing aids reimbursed by Medicare	X		Exempt W/ Rx
• Hearing aids paid for by Medicaid		X	Gov't preemption
• Hearing aids reimbursed by Medicaid	X		Exempt w/ Rx
• Dental prosthesis without a prescription	X		
• Dental prosthesis with a prescription		X	IC 6-2.5-5-18 45 IAC 2.2-5-8(d)
• Dental prosthesis paid for by Medicare		X	Gov't preemption
• Dental prosthesis reimbursed by Medicare	X		Exempt w/ Rx
• Dental prosthesis paid for by Medicaid		X	Gov't preemption

• Dental prosthesis reimbursed by Medicaid	X		Exempt W/ Rx
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