

Disclosed Practice 7. Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Classified by SSTGB" from Appendix E of the SSUTA. States may classify one or more of the "Not Classified by SSTGB" products listed in Appendix L under one of the SSUTA definitions or a state-specific definition, other than "tangible personal property."		Does Your State Follow this Practice?		Add Additional Comments if Desired	
Reference Number	Disclosed Practice 7 - Classification of Medical Products in Appendix L Identified as "Not Classified by SSTGB"	Yes	No	Statute/Rule Cite	Comment
Medical Products 7.1	Does the state classify any of the items listed below in Medical Products Disclosed Practice 7.2 as clothing, drugs, durable medical equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or under a different state-specific definition (other than tangible personal property)? If yes, see Medical Products Disclosed Practice 7.2 for the classification. If no, Medical Products Disclosed Practice 7.2 does not need to be completed.	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2	Place a check (X) in the appropriate column if the item is classified under one of those terms, provide the appropriate statute/rule city and indicate in the Comment column the defined term under which the item is classified. If the product is not classified under any of the terms listed in Medical Products Disclosed Practice 7.1 or a state-specific defined term do not check either column.  These tax administration practices identify how each state classified the products identified as "Not Classified by SSTGB" in Appendix L, but do not indicate the taxability of those products.				

	Product	SSUTA Defined Term	State Specific Defined Term	Statute/Rule Cite	Comment (if applicable, indicate defined term under which the item is classified)
Medical Products 7.2.a	Air purifier	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.b	Bed pads - Disposable - for incontinent patients (Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.c	Blankets - Other than baby receiving blankets	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.d	Breast pumps (See Reference #'s 52500-52512)	<input type="checkbox"/>	<input type="checkbox"/>		
Medical Products 7.2.e	Closed caption devices	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.f	Cold packs and Hot packs (reusable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.g	Collection bags - Body fluid collection (For collection and sending to lab for testing)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.h	Denture adhesive	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.i	Dialysis Bags - Peritoneal Dialysis Drain	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.j	Dialyzers - Single Use (A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here

	three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine.)				
Medical Products 7.2.k	Dressings - Compression - Non-Medicated (Ace Bandages)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.l	Dressings - Elastic - Non-Medicated (Non-Ace bandages to hold dressings)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.m	Dressings - Gauze Wraps (Tube gauze, Gauze Wraps)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.n	Dressings – General (Pads, sponges, tapes and adherents, elastic, compression, gauze)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.o	Dressings - Non-Medicated (Dressings containing a substance which is neither a RX or OTC drug)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.p	Dressings - Wound Care - Skin Barrier Products (Sprays, cream)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.q	Eating utensils - Adjustable	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.r	ECG Monitor - Implanted	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.s	Fever thermometers - Disposable/SPU	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.t	Gases - Non-Medical Grade	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.u	Gases - Tanks for (Empty - Tanks only)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.v	Glucose for Insulin Reactions (Tablets, liquid)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here

Medical Products 7.2.w	Infuser Bags (Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.x	IV Therapy arm boards-Disposable	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.y	IV Therapy Tourniquets - SPU(Disposable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.z	Laboratory equipment (Microscopes, incubators, refrigerators, centrifuges)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.aa	Medical atomizers – Disposable (An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ab	Medical Instruments – Disposable (Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ac	Nasal strips (Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ad	Needleless Drug Delivery System - Injection Guns (Disposable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ae	Needles - Wound Closure - Suturing(Disposable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.af	Needles & Syringes - Acupuncture needles (Reusable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ag	Needles & Syringes - Needles - Aspirating	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here

Medical Products 7.2.ah	Needles & Syringes - Needles - Biopsy	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ai	Needles & Syringes - Needles - Blood Draw/Access	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.aj	Needles & Syringes - Needles - Hypodermic	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ak	Needles & Syringes - Needles - Hypodermic - Insulin	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.al	Needles & Syringes - Needles - Not Inject/Drain (Parts to machines)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.am	Needles & Syringes - Needles/Syr Pckgd Tog	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.an	Needles & Syringes - Syringe - Cannula Package (Interlink System -- Separate Needle-less infusion device from IV sets - Stand-alone items)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ao	Needles & Syringes - Syringes	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ap	Needles & Syringes - Syringes - Insulin	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.aq	Needles & Syringes - Syringes - Not Inject/Drain (Irrigation (Toomey), oral and ear)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ar	Ostomy – Barriers (Barrier prep wipes, barrier powder)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.as	Ostomy - Cleaners / Skin Prep (Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.at	Ostomy – Lubricants (Lubricants, lubricant jelly, stoma lubricant)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here

Medical Products 7.2.au	Paraffin wax (Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.av	Physical Therapy -Equipment & Tools (Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.aw	Resuscitators - Disposable	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ax	Safety equipment (Goggles, shields)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ay	Seat Cushions – Comfort (General use cushions that do not primarily and customarily serve a medical purpose.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.az	Sitz bath	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.ba	Skin closures (These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bb	Spas, hot or cold (Spas which are available for sale to the general public and not specifically manufactured for medical purposes.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bc	Staple Remover - Wound Closure(Disposable)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bd	Stapler - Empty - one Use Only	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.be	Sterilizers - Chemical	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here

Medical Products 7.2.bf	Suction Catheter (This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bg	Therapy – Cold (Cold compression)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bh	Therapy – Heat (Heat warmers)	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bi	Tongue depressors	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bj	Transducer gel	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bk	Venous blood sets	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bl	Visually Impaired Supplies & Equipment - Other	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
Medical Products 7.2.bm	X-Ray developer solution	<input type="checkbox"/>	<input type="checkbox"/>	Enter text here	Enter text here
<b>Medical Products 7.3</b>	<b>For each of the items listed below, indicate yes if the state classifies the item as an oral healthcare product?</b>  <b>If no indicate in the Comment column if the state classifies the item as a drug, durable medical equipment, grooming and hygiene tangible personal property.</b>	<b>Yes</b>	<b>No</b>		

Medical Products 7.3.a.	Dental floss				
7.3.b	Electronic dental floss				
7.3.c	Electric dental floss				
7.3.d	Electric toothbrush				
7.3.ea	Mouthwash				
7.3.f	Mouthwash strips				
7.3.g	Teeth whitening paste				
7.3.h	Toothbrush – manual				
7.3.ib	Toothpaste				
7.3.j	Tooth powder				