

	Health-care products (indicate how the options are treated in your state)				
Reference Number	Drugs for human use	Taxable	Exempt	Statute/Rule Cite	Comment
51010	Drugs, other than over-the-counter drugs, for human use without a prescription	-	-	Enter text here	Enter text here
51020	Drugs, other than over-the-counter drugs, for human use with a prescription	-	-	Enter text here	Enter text here
51050	Insulin for human use without a prescription	-	-	Enter text here	Enter text here
51060	Insulin for human use with a prescription	-	-	Enter text here	Enter text here
51090	Medical oxygen for human use without a prescription	-	-	Enter text here	Enter text here
51100	Medical oxygen for human use with a prescription	-	-	Enter text here	Enter text here
51130	Over-the-counter drugs for human use without a prescription other than oral healthcare products for human use	-	-	Enter text here	Enter text here
51140	Over-the-counter drugs for human use with a prescription other than oral healthcare products for human use	-	-	Enter text here	Enter text here
51170	Grooming and hygiene products for human use that don't meet the definition of "drug" and are not oral healthcare products for human use	-	-	Enter text here	Enter text here
51171	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription other than oral healthcare products for human use	-	-	Enter text here	Enter text here
51172	Grooming and hygiene products for human use that meet the definition of "drug" with a prescription other than oral healthcare products for human use	-	-	Enter text here	Enter text here
51173	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription except oral healthcare products for human use				

51175	Menstrual discharge collection devices, also known as feminine hygiene products, except reference numbers 51176 and 51177.	-	-	Enter text here	Enter text here
51176	Period underwear. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing.	-	-	Enter text here	Enter text here
51177	All other items that meet the definition of "clothing", except reference number 51176, but are marketed specifically for use as menstrual discharge collection devices for the human menstrual cycle, such as period swimwear, period running shorts and period sleep shorts. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing.	-	-	Enter text here	Enter text here
51190	Over-the-counter drugs for human use to hospitals	-	-	Enter text here	Enter text here
51195	Over-the-counter drugs for human use to other medical facilities	-	-	Enter text here	Enter text here
51200	Prescription drugs for human use to hospitals	-	-	Enter text here	Enter text here
51205	Prescription drugs for human use to other medical facilities	-	-	Enter text here	Enter text here
51240	Free samples of drugs for human use	-	-	Enter text here	Enter text here
51250	Free samples of prescription drugs for human use	-	-	Enter text here	Enter text here
Reference Number	Drugs for animal use	Taxable	Exempt	Statute/Rule Cite	Comment
51030	Drugs, other than over-the-counter drugs, for animal use without a prescription	-	-	Enter text here	Enter text here
51040	Drugs, other than over-the-counter drugs, for animal use with a prescription	-	-	Enter text here	Enter text here

51070	Insulin for animal use without a prescription	-	-	Enter text here	Enter text here
51080	Insulin for animal use with a prescription	-	-	Enter text here	Enter text here
51110	Medical oxygen for animal use without a prescription	-	-	Enter text here	Enter text here
51120	Medical oxygen for animal use with a prescription	-	-	Enter text here	Enter text here
51150	Over-the-counter drugs for animal use without a prescription	-	-	Enter text here	Enter text here
51160	Over-the-counter drugs for animal use with a prescription	-	-	Enter text here	Enter text here
51180	Grooming and hygiene products for animal use	-	-	Enter text here	Enter text here
51210	Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities	-	-	Enter text here	Enter text here
51220	Prescription drugs for animal use to veterinary hospitals and other animal medical facilities	-	-	Enter text here	Enter text here
51260	Free samples of drugs for animal use	-	-	Enter text here	Enter text here
51270	Free samples of prescription drugs for animal use	-	-	Enter text here	Enter text here
Reference Number	Oral healthcare products	Taxable	Exempt	Statute/Rule Cite	Comment
51300	Oral healthcare products for human use sold to individuals for personal use without a prescription				
51305	Oral healthcare products for human use sold to individuals for personal use with a prescription				
51310	Oral healthcare products for human use sold to other than an individual without a prescription				
51315	Oral healthcare products for human use sold to other than an individual with a prescription				

51320	Oral healthcare products for human use that are over-the-counter drugs for human use sold to an individual for personal use without a prescription				
51325	Oral healthcare products for human use that are over-the-counter drugs for human use sold to an individual for personal use with a prescription				
51330	Oral healthcare products for human use that are over-the-counter drugs for human use sold to other than an individual without a prescription				
51335	Oral healthcare products for human use that are over-the-counter drugs for human use sold to other than an individual with a prescription				
51340	Oral healthcare products for human use that are not over-the-counter drugs for human use sold to an individual for personal use without a prescription				
51345	Oral healthcare products for human use that are not over-the-counter drugs for human use sold to an individual for personal use with a prescription				
51550	Oral healthcare products for human use that are not over-the-counter drugs for human use sold to other than an individual without a prescription				
51555	Oral healthcare products for human use that are not over-the-counter drugs for human use sold to other than an individual with a prescription				
Reference Number	Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
52010	Durable medical equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52020	Durable medical equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here

52030	Durable medical equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52040	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52050	Durable medical equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52060	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52070	Durable medical equipment for home use without a prescription	-	-	Enter text here	Enter text here
52080	Durable medical equipment for home use with a prescription	-	-	Enter text here	Enter text here
52090	Durable medical equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52100	Durable medical equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52110	Durable medical equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52120	Durable medical equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52130	Oxygen delivery equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52140	Oxygen delivery equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here
52150	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52160	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here

52170	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52180	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52190	Oxygen delivery equipment for home use without a prescription	-	-	Enter text here	Enter text here
52200	Oxygen delivery equipment for home use with a prescription	-	-	Enter text here	Enter text here
52210	Oxygen delivery equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52220	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52230	Oxygen delivery equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52240	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52250	Kidney dialysis equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52260	Kidney dialysis equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here
52270	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52280	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52290	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52300	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here

52310	Kidney dialysis equipment for home use without a prescription	-	-	Enter text here	Enter text here
52320	Kidney dialysis equipment for home use with a prescription	-	-	Enter text here	Enter text here
52330	Kidney dialysis equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52340	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52350	Kidney dialysis equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52360	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52370	Enteral feeding systems, not for home use, without a prescription	-	-	Enter text here	Enter text here
52380	Enteral feeding systems, not for home use, with a prescription	-	-	Enter text here	Enter text here
52390	Enteral feeding systems, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52400	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52410	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52420	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52430	Enteral feeding systems for home use without a prescription	-	-	Enter text here	Enter text here
52440	Enteral feeding systems for home use with a prescription	-	-	Enter text here	Enter text here
52450	Enteral feeding systems for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52460	Enteral feeding systems for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here

52470	Enteral feeding systems for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52480	Enteral feeding systems for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52490	Repair and replacement parts for durable medical equipment which are for single patient use	-	-	Enter text here	Enter text here
Reference Number	Breast pump, breast pump collection and storage supplies and breast pump kit	Taxable	Exempt	Statute/Rule Cite	Comment
52500	Breast pump, not for home use, without a prescription	-	-	Enter text here	Enter text here
52501	Breast pump, not for home use, with a prescription	-	-	Enter text here	Enter text here
52502	Breast pump, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52503	Breast pump, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52504	Breast pump, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52505	Breast pump, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52506	Breast pump for home use without a prescription	-	-	Enter text here	Enter text here
52507	Breast pump for home use with a prescription	-	-	Enter text here	Enter text here
52508	Breast pump for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52509	Breast pump for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52510	Breast pump for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52511	Breast pump for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here

52512	Repair and replacement parts for breast pump which are for single patient use	-	-	Enter text here	Enter text here
52515	Breast pump collection and storage supplies, not for home use, without a prescription	-	-	Enter text here	Enter text here
52516	Breast pump collection and storage supplies, not for home use, with a prescription	-	-	Enter text here	Enter text here
52517	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52518	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52519	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52520	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52521	Breast pump collection and storage supplies for home use without a prescription	-	-	Enter text here	Enter text here
52522	Breast pump collection and storage supplies for home use with a prescription	-	-	Enter text here	Enter text here
52523	Breast pump collection and storage supplies for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52524	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52525	Breast pump collection and storage supplies for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52526	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here

52530	Breast pump kit, not for home use, without a prescription	-	-	Enter text here	Enter text here
52531	Breast pump kit, not for home use, with a prescription	-	-	Enter text here	Enter text here
52532	Breast pump kit, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52534	Breast pump kit, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52535	Breast pump kit, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52536	Breast pump kit, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52537	Breast pump kit for home use without a prescription	-	-	Enter text here	Enter text here
52538	Breast pump kit for home use with a prescription	-	-	Enter text here	Enter text here
52539	Breast pump kit for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52540	Breast pump kit for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52541	Breast pump kit for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52542	Breast pump kit for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52543	Repair and replacement parts for breast pump kit which are for single patient use	-	-	Enter text here	Enter text here
Reference Number	Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
53010	Mobility enhancing equipment without a prescription	-	-	Enter text here	Enter text here
53020	Mobility enhancing equipment with a prescription	-	-	Enter text here	Enter text here
53030	Mobility enhancing equipment with a prescription paid for by Medicare	-	-	Enter text here	Enter text here

53040	Mobility enhancing equipment with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
53050	Mobility enhancing equipment with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
53060	Mobility enhancing equipment with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
Reference Number	Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
54010	Prosthetic devices without a prescription	-	-	Enter text here	Enter text here
54020	Prosthetic devices with a prescription	-	-	Enter text here	Enter text here
54030	Prosthetic devices with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54040	Prosthetic devices with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54050	Prosthetic devices with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54060	Prosthetic devices with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54070	Corrective eyeglasses without a prescription	-	-	Enter text here	Enter text here
54080	Corrective eyeglasses with a prescription	-	-	Enter text here	Enter text here
54090	Corrective eyeglasses with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54100	Corrective eyeglasses with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54110	Corrective eyeglasses with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54120	Corrective eyeglasses with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54130	Contact lenses without a prescription	-	-	Enter text here	Enter text here
54140	Contact lenses with a prescription	-	-	Enter text here	Enter text here

54150	Contact lenses with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54160	Contact lenses with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54170	Contact lenses with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54180	Contact lenses with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54190	Hearing aids without a prescription	-	-	Enter text here	Enter text here
54200	Hearing aids with a prescription	-	-	Enter text here	Enter text here
54210	Hearing aids with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54220	Hearing aids with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54230	Hearing aids with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54240	Hearing aids with a prescription reimbursed by Medicaid.	-	-	Enter text here	Enter text here
54250	Dental prosthesis without a prescription	-	-	Enter text here	Enter text here
54260	Dental prosthesis with a prescription	-	-	Enter text here	Enter text here
54270	Dental prosthesis with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54280	Dental prosthesis with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54290	Dental prosthesis with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54300	Dental prosthesis with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here