

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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SENATE BILL 884

Short Title: Medical Equipment Sales Tax.

(Public)

Sponsors: Senator Cooper.

Referred to: Finance.

April 13, 1999

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FROM SALES AND USE TAX DURABLE MEDICAL
EQUIPMENT AND RELATED MEDICAL SUPPLIES COVERED UNDER
MEDICAID OR MEDICARE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(12) reads as rewritten:

"MEDICAL GROUP.

(12) Sales of any of the following items:

- a. Therapeutic, prosthetic, or artificial devices, such as pulmonary respirators or medical beds, that are designed for individual personal use to correct or alleviate physical illness, disease, or incapacity and that are sold on the written prescription of a physician, dentist, or other professional person licensed to ~~prescribe, and crutches, prescribe.~~
- b. Crutches, artificial limbs, artificial eyes, hearing aids, false teeth, eyeglasses ground on prescription of a physician or an ~~optometrist, and orthopedic optometrist.~~
- c. Orthopedic appliances designed to be worn by the purchaser or user.

1 d. Durable medical equipment and related medical supplies that are
2 covered under the Medicare or Medicaid program and are sold on
3 either a certificate of medical necessity or a written prescription
4 of a physician, dentist, or other professional person licensed to
5 prescribe. This exemption applies whether or not the item is
6 purchased by a Medicare or Medicaid beneficiary."

7 Section 2. This act becomes effective October 1, 1999, and applies to sales
8 made on or after that date.