

ADMINISTRATIVE GUIDELINES
ITEMS SPECIFICALLY MANUFACTURED FOR A PATIENT
Procedure 409

69.05.040(9) Sales and rentals of hearing aids, crutches, wheelchairs and personal property specifically manufactured for a patient.

Sales and rentals of hearing aids, crutches and wheelchairs are exempt from the sales tax.

Items of personal property that are specifically manufactured for a patient are exempt from the sales tax. Personal property specifically manufactured for a patient would include items:

1. Intended to affect the structure or any function of the human body; or
2. Intended for use to assist in the mobility of persons.

For example:

- a. prosthetic aids,
- b. any artificial device individually designed, constructed or altered solely for the use of a particular person so as to become a brace, support supplement, correction or substitute for the bodily structure, including the extremities of the individual,
- c. artificial limbs and replacement parts,
- d. artificial eyes, and
- e. other equipment worn as a correction or substitute for any functioning portion of the body,
- f. artificial dentures.
- g. arch supports, trusses, braces, etc.
- h. prescription lens, frames springs, bows

Medical devices that are reusable or used for purposes other than for a particular patient are subject to the sales tax.