Prosthetic Devices

What’s New in 2017
We made general updates to this fact sheet.

This fact sheet covers prosthetic devices and how Minnesota Sales and Use Tax applies to them.

Prosthetic devices
Prosthetic device means a replacement, corrective, or supportive device, worn on or in the body. Prosthetic devices are exempt from sales tax.

An item qualifies as a prosthetic device if it meets one of the three criteria:

- artificially replace a missing portion of the body
- prevent or correct physical deformity or malfunction
- support a weak or deformed portion of the body

Repair and replacement parts
Repair and replacement parts for prosthetic devices are exempt, including disposable or single patient use items used with prosthetic devices.

Examples of prosthetic devices:
- abdominal belts and supports
- access ports
- anti-embolism stockings
- arch supports
- arm slings
- arterial prostheses (artificial arteries implanted into humans)
- artificial body parts (eyes, heart valves, limbs)
- body implants (bone, hip, knee, ocular)
- bone cement and wax
- bone pins, plates, nails, screws, etc.
- braces
- breast implants
- nasal strips
- hearing aids and batteries
- heel protectors
- insulin pumps
- knee immobilizers
- mastectomy surgical bras
- maxillofacial devices (implanted)
- orthopedic shoes
- ostomy adhesives, barriers, catheters, leg bags and straps, drain bags and pouches, drain valves and tubes, stoma caps, tubing, hernia belts
- pacemakers
- penile pumps and implants
- casts, foam padding inside, any part of cast
- burn garments
- catheters
- cervical collars
- cochlear implant devices
- collagen implants
- colostomy devices
- compression sleeves and stockings
- contact lenses, prescription
- dentures
- drainage catheters, drains, shunts
- elastic bandages and supports (wrist, ankle, knee)
- eye glasses, prescription
- gastric bands and intragastric balloons
- grafts (Vascular, Dacron)
- head halters
- pressure garments (edema gloves and mast pants)
- Seraphim (barrier to separate tissue in the body)
- shoe lifts and inserts
- slings
- sphincters
- splints (air, other)
- staples and sutures
- stents
- stump shrinkers
- suspensors
- synthetic skin implants
- tissue expander (stimulates skin growth)
- trachea tubes
- tracheostomy speaking valves
- traction devices (cervical, pelvic)
- trusses
- vena cava filters

Prosthetic devices or durable medical equipment
Certain items may be either prosthetic devices or durable medical equipment. A prosthetic device must be worn in or on the body. Worn in or on the body means that the item is implanted or attached so that it becomes part of the body, or is carried by the body and does not hinder the mobility of the individual.

Items that are attached to the body, but are either stationary or placed on a pole, cart, or other device that makes them portable are durable medical equipment. Durable medical equipment is taxable unless it is sold for home use or is covered by Medicare or Medicaid. For more information, see Fact Sheet 117B, Durable Medical Equipment.

The following are prosthetic devices if they are worn in or on the body.
• bone growth stimulators
• defibrillator and leads
• electronic nerve and muscle stimulators
• incontinence control devices
• infusion pumps
• programmable drug infusion devices
• speech generating devices
• TENS devices (nerve stimulators)

Corrective eyewear
“Prescription” is a written order by a licensed health care professional for the preparation and administration of a medicine or other treatment.

Prescription eyeglasses and contact lenses are exempt. Repair and replacement parts for prescription eyeglasses, such as bows, screws, or nose pads, are also exempt.

Non-prescription glasses, sunglasses, and magnifying glasses are taxable.

Assistive technologies for hearing and visually impaired
Assistive technologies for hearing and visually impaired do not qualify as a prosthetic device or durable medical equipment and are taxable. Examples include:

• amplified phones
• Braille and voice equipment
• listening devices
• scanning equipment
• video magnifiers
• related software and similar equipment

While useful in providing comfort and convenience to the hearing and visually impaired, they are not used for the diagnosis, treatment, or cure of disease.

Legal References
Minnesota Statutes 297A.67, subd. 7, Drugs; Medical Devices

Other Fact Sheets
117A, Drugs
117B, Durable Medical Equipment
117C, Mobility Enhancing Equipment
117E, Health Product Exemptions
117F, Grooming and Hygiene Products
142, Sales to Government
146, Use Tax for Businesses
164, Local Sales and Use Taxes
172, Health Care Facilities