

Prosthetic Devices

Sales Tax Fact Sheet 117D

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.
- 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

- braces
- breast implants
- nasal strips
- 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
- penile pumps and implants
- 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
- suspensories
- 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*