

Mobility Enhancing Equipment

*Sales Tax Fact Sheet 117C***What's New in 2017**

We made general updates to this fact sheet.

Mobility enhancing equipment

Mobility enhancing equipment is exempt from Minnesota sales and use tax regardless of who purchases the equipment.

Mobility enhancing equipment means equipment, including repair and replacement parts, but not including durable medical equipment, that:

- is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle
- is not generally used by persons with normal mobility
- does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer

Repair and replacement parts

Repair and replacement parts for mobility enhancing equipment are also exempt. Disposable or single use items used with mobility enhancing equipment are taxable.

Examples of exempt mobility enhancing equipment:

- adjustable height or raised toilet seats
- bed pull-up Ts
- bicycles or tricycles customized for disabled persons
- canes
- car seats that provide restraint and support for disabled persons
- chair lifts
- crutches
- hand rails and grab bars
- lift chairs
- patient lifts (bed, bathtub, etc.)

- scooters and transporters for disabled persons
- slings to lift patients
- shower chairs and stools
- swivel seats that enable a disabled person to rotate in order to rise from a chair
- transfer chairs
- trapeze bars
- transfer belts and benches
- walkers
- wheelchairs, including all terrain and pool
- wheelchair batteries, cushions, safety belts
- wheelchair ramps (portable)

Legal References

Minnesota Statute 297A.67, subd. 7, Drugs; Medical Devices

Other Fact Sheets

117A, *Drugs*

117B, *Durable Medical Equipment*

117D, *Prosthetic Devices*

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*