

Prosthetic Devices

*Sales Tax Fact Sheet 117D***What's New in 2019**

We clarified that gauze wraps qualify as 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.

- 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
- Burn garments
- Casts, foam padding inside, any part of cast
- 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
- Gauze wraps
- Grafts (Vascular, Dacron)
- Head halters
- Hearing aids and batteries
- Heel protectors
- Insulin pumps
- Knee immobilizers
- Mastectomy surgical bras
- Maxillofacial devices (implanted)
- Nasal strips
- 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
- 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.

Durable medical equipment are items attached to the body, but are either stationary or placed on a pole, cart, or other device that makes them portable. 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 eyeglasses and contact lenses are exempt. Prescription is a written order by a licensed health care professional for the preparation and administration of a medicine or other treatment.

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

Non-prescription glasses and sunglasses, eyeglass frames without lenses, and magnifying glasses are taxable.

Assistive Technologies for Hearing and Visually Impaired

Assistive technologies for hearing and visually impaired are taxable. They do not qualify as a prosthetic device or durable medical equipment because they are not used for the diagnosis, treatment, or cure of disease. Examples include:

- Amplified phones
- Braille and voice equipment
- Listening devices
- Related software and similar equipment
- Scanning equipment
- Video magnifiers

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*

172, *Health Care Facilities*