



CONSUMERS' SALES TAX EXEMPTION FOR DRUGS, DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT AND PROSTHETIC DEVICES DISPENSED UPON PRESCRIPTION

This publication provides general information regarding the purchase of certain medical goods dispensed upon prescription. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- The purchase of drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment, or prevention of injury or disease is exempt from the consumers' sales and use tax under the following circumstances:
 - The purchase of drugs, mobility enhancing equipment and prosthetic devices to be dispensed upon prescription and intended for the use in the diagnosis, cure, mitigation, treatment, or prevention of injury or disease shall be exempt from the consumers' sales and use tax.
 - Until June 30, 2016, the exemption for durable medical equipment set forth by W. Va. Code §11-15-9i (2011) can be asserted by health care providers and individuals who purchase durable medical equipment to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease when the durable medical equipment is used.
 - Between July 1, 2016 and June 30, 2018, the exemption for durable medical equipment set forth by W. Va. Code §11-15-9i (2011) is only available to individuals who purchase durable medical equipment to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease when the durable medical equipment is used.
 - Exclusively by the purchaser or another individual,
 - Predominantly in his or her home environment.
 - After July 1, 2018, the exemption for durable medical equipment set forth by W. Va. Code §11-15-9i (2011) can be asserted by health care providers and individuals who purchase durable medical equipment to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease when the durable medical equipment is used.
 - Effective June 4, 2019, the sale and installation of mobility enhancing equipment in vehicles for the use by a person with physical disabilities is exempt from the consumers' sales and use tax.

DEFINITIONS

- For purposes of this exemption, "**health care provider**" means any person licensed to prescribe drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease. "Health care provider" includes any hospital, medical clinic, nursing home or provider or inpatient hospital services and any provider of outpatient services, physician services, nursing services, ambulance services, surgical services or veterinary services.
- "**Prescription**" means an order, formula or recipe issued in any form of oral, written, electronic or other means or transmission by a duly licensed practitioner authorized by the laws of this state to issue prescriptions.
- "**Prosthetic device**" means a replacement, corrective or supportive device, including repair and replacement parts for the device, worn on or in the body, to:
 - (A) Artificially replace a missing portion of the body;
 - (B) Prevent or correct physical deformity or malfunction of the body; or
 - (C) Support a weak or deformed portion of the body.

EXAMPLES:

Artificial limbs, prosthetic intraocular lenses, cardiac pacemakers, artificial eyes, dental fillings and crowns, enteral nutrition pumps and ostomy supplies.

- **“Drug”** means a compound, substance or preparation, and any component of a compound, substance or preparation, other than food and food ingredients, dietary supplements, or alcoholic beverages:
 - (A) Recognized in the official United States Pharmacopoeia, official Homeopathic Pharmacopoeia of the United States, or official National Formulary, and supplement to any of them;
 - (B) Intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease; or
 - (C) Intended to affect the structure or any function of the body.

Drug samples are not taxed if given by a pharmaceutical manufacturer to physicians to be dispensed upon prescription for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease.

Purchases of non-prescription drugs and other over-the-counter healthcare items are subject to sales tax.

- **“Durable medical equipment”** means equipment, including repair and replacement parts for the equipment, but does not include “mobility-enhancing equipment”, which
 - (A) Can withstand repeated use;
 - (B) Is primarily and customarily used to serve a medical purpose;
 - (C) Generally, is not useful to a person in the absence of illness or injury; and is not worn in or on the body.

EXAMPLES:

Home or portable oxygen equipment, home air fluidized beds, blood glucose monitors, commode chairs, nebulizers and infusion pumps.

- **“Mobility-enhancing equipment”** means equipment, including repair and replacement parts for the equipment, but does not include “durable medical equipment”, which:
 - (A) 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;

EXAMPLES:

Walkers, wheelchairs, crutches, canes and orthotic shoes.

- (B) Is not generally used by persons with normal mobility; and
- (C) Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer. However, the sale and installation of mobility-enhancing equipment in a new or used motor vehicle for the use of a person with physical disabilities are exempt from the consumers sales and service tax; additionally, the sale and installation for the repair or replacement parts of mobility-enhancing equipment, are exempt.

EXAMPLES:

Lifts, hand controls, transfer seats and platform carriers.

**ASSISTANCE AND
ADDITIONAL
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov