# **Nontaxable Medical Items and General Grocery List**



Rule 12A-1.097 Florida Administrative Code Effective 01/18

## **Chemical Compounds and Test Kits**

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

Allergy test kits that use human blood to test for the most common allergens

Anemia meters and test kits
Antibodies to Hepatitis C test kits
Bilirubin test kits (blood or urine)

Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury

Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills

Blood pressure monitors, kits, and parts

Breast self-exam kits

Fecal occult blood tests (colorectal tests)

Hemoglobin test kits

Human Immunodeficiency Virus (HIV) test kits and systems

Influenza AB test kits

Middle ear monitors

Prostate Specific Antigen (PSA) test kits

Prothrombin (clotting factor) test kits Thermometers, for human use

Thyroid Stimulating Hormone (TSH) test kits

Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury Urinary tract infection test kits

Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

#### **Common Household Remedies**

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

Adhesive tape

Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol

Allergy relief products

Ammonia inhalants/smelling salts

Analgesics (pain relievers)

**Antacids** 

Antifungal treatment drugs

**Antiseptics** 

Asthma preparations

Astringents, except cosmetic

Band-aids

Bandages and bandaging materials

Boric acid ointments

Bronchial inhalation solutions

Bronchial inhalers

Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn

Calamine lotion

Camphor

Castor oil

Cod liver oil

Cold capsules and remedies

Cold sore and canker remedies

Cough and cold items, such as cough drops and cough syrups

Denture adhesive products

Diarrhea aids and remedies

Digestive aids

Disinfectants, for use on humans

Diuretics

Earache products and ear wax removal products

Enema preparations

Epsom salts

External analgesic patch, plaster, and poultice

Eye bandage, patch, and occlusor Eve drops, lotions, ointments and

washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)

First aid kits

# Common Household Remedies - continued

Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)

Gargles, intended for medical use Gauze

Glucose for treatment or diagnosis of diabetes

Glycerin products, intended for medical use

Hay fever aid products

Headache relief aid products

Hot or cold disposable packs for medical purposes

Hydrogen peroxide

Insect bite and sting preparations

Insulin

Ipecac

Itch and rash relievers, including

feminine anti-itch creams

Laxatives and cathartics
Lice treatments (pediculicides),

including shampoos, combs, and sprays

Liniments

Lip balms, ices, and salves

Lotions, medicated

Menstrual cramp relievers

Mercurochrome

Milk of Magnesia

Mineral oil

Minoxidil for hair regrowth

Motion sickness remedies

Nasal drops and sprays

Nicotine replacement therapies,

including nicotine patches, gums, and lozenges

Ointments, medicated

Pain relievers, oral or topical

Petroleum jelly and gauze

Poison ivy and oak relief preparations

Rectal preparations (hemorrhoid and

rash) Sinus relievers

Sitz bath solutions

Skin medications

Sleep aids (inducers)

Styptic pencils

Suppositories, except contraceptives

Teething lotions and powders

Throat lozenges

Toothache relievers

Wart removers

Witch hazel

Worming treatments (anthelmintics), for human use

#### **Cosmetics and Toilet Articles**

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

# Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

Abdominal belts

Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads

Artificial eyes

Artificial limbs

Artificial noses and ears

Back braces

Batteries, for use in prosthetic and orthopedic appliances

Braces and supports worn on the body to correct or alleviate a physical incapacity or injury

Canes (all)

Crutches, crutch tips, and pads Dentures, denture repair kits, and cushions

Dialysis machines and artificial kidney machines, parts, and accessories

Fluidic breathing assistors; portable resuscitators

Hearing aids (repair parts, batteries, wires, condensers)

Heart stimulators and external defibrillators

Mastectomy pads Ostomy pouch and accessories Patient safety vests Rupture belts

# Prosthetic Appliances or Orthopedic Appliances continued

Suspensories

Trusses

Urine collectors and accessories Walkers, including walker chairs Walking bars

Wheelchairs, including powered models, their parts, and repairs

## **Other Exempt Medical Items**

Hypodermic needles and syringes Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:

- dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
- intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

Artificial arteries, heart valves, and larvnxes

Bone cement, nails, pins, plates, screws, and wax

Catheters

Eyelid load prosthesis Pacemakers

# Other Exempt Medical Items - continued

Unless listed as a specifically taxexempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are TAXABLE, even though the equipment may be used in connection with medical treatment.

#### **Optical Goods**

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

# Products to Absorb Menstrual Flow

Products used to absorb menstrual flow are EXEMPT from Tax. Some examples of items that would be EXEMPT are:

Menstrual cups Panty liners Sanitary napkins Tampons

#### **General Groceries**

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are TAXABLE. Sandwiches sold ready for immediate consumption are TAXABLE.

Baked goods and baking mixes
Baking and cooking items advertised
and normally sold for use in
cooking or baking, such as
chocolate morsels, flavored
frostings, glazed or candied
fruits, marshmallows, powdered
sugar, or food items intended for
decorating baked goods

Bread or flour products

Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated

Butter

Canned foods

Cereal and cereal products

#### **General Groceries - continued**

Cheese and cheese products Cocoa

Coffee and coffee substitutes
Condiments and relishes, including
seasoning sauces and spreads,
such as mayonnaise, ketchup, or
mustard

Cookies, including chocolate-coated or cream-filled

Crackers

Dairy products

Dairy substitutes

Dietary substitutes (including herbal supplements)

Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)

Eggs and egg products
Fish, shellfish, and other fish
products

Food coloring

Food supplements

Frozen foods

Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)

Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners

Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads

Grain products and pastas, including macaroni and noodle products, rice and rice dishes

Honey

Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)

Jams, jellies, and preserves
Margarine
Marshmallows
Meal replacement powders and
drinks, including liquid food
supplements

#### **General Groceries - continued**

Meat and meat products Meat substitutes

Milk and milk products, including products intended to be mixed with milk

Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)

Peanut butter

Poultry and poultry products
Salad dressings and dressing mixes
Salt, salt tablets, pepper, spices,
seeds, herbs, seasonings, blends,
extracts, and flavorings, whether
natural or artificial

Sandwich spreads Sauces and gravies

Seafood and seafood products

Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)

Spreads, except those cooked or prepared on the seller's premises

Sugar, sugar products, and substitutes

Tea (including herbal tea), unless sold in liquid form

Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices

Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)

Vegetable oils, lard, olive oil, shortenings, and oleomargarine Vegetable salads, fresh (except those sold cooked with eating utensils)

Vitamins and minerals

## Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

## **Exempt Infant Supplies**

Baby food
Baby formulas, liquid or powder
Baby teething lotion
Baby teething powder
Oral electrolyte solutions for infant

Oral electrolyte solutions for infants and children

#### **Exempt Miscellaneous Items**

Bibles, hymn books, and prayer books

Flags, United States or official state flag of Florida

#### **Seeds and Fertilizers**

Fertilizers, including peat, topsoil, and manure<sup>1 and 2</sup>

Seeds, including field, garden, and flower (no exemption certificate required)

 $Fungicides ^{1 \; and \; 2}$ 

Herbicides<sup>1 and 2</sup>

Insecticides<sup>1 and 2</sup>

Pesticides<sup>1 and 2</sup>

Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>

Weed killers<sup>1 and 2</sup>

- <sup>1</sup> Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.
- <sup>2</sup> The purchaser must furnish the seller a certificate stating that the item is used exclusively for exempt purposes.