

LEGISLATURE OF THE STATE OF IDAHO
Sixty-third Legislature First Regular Session - 2015

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 75

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO SALES TAX; AMENDING SECTION 63-3622N, IDAHO CODE, TO PROVIDE THAT EYEGLASSES AND EYEGLOSS COMPONENT PARTS ARE EXEMPT FROM CERTAIN TAXES AND TO REVISE LANGUAGE RELATING TO HEARING AID PARTS AND ACCESSORIES; AMENDING SECTION 63-3622N, IDAHO CODE, AS ENACTED BY SECTION 1 OF THIS ACT, TO PROVIDE THAT CONTACT LENSES ARE EXEMPT FROM CERTAIN TAXES; AND PROVIDING EFFECTIVE DATES.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-3622N, Idaho Code, be, and the same is hereby amended to read as follows:

63-3622N. PRESCRIPTIONS. (a) There are exempted from the taxes imposed by this chapter the following when administered or distributed by a practitioner or when purchased by or on behalf of an individual for use by such individual under a prescription or work order of a practitioner:

(1) Drugs, hypodermic syringes, insulin, insulin syringes, artificial eyes, eyeglasses and eyeglass component parts, hearing aids, ~~and~~ hearing aid parts and hearing aid accessories;

(2) Drugs and supplies used in hemodialysis and peritoneal dialysis;

(3) Braces and other orthopedic appliances;

(4) Dental prostheses and other orthodontic appliances, including fillings;

(5) Catheters, urinary accessories, colostomy supplies, and other prosthetic devices which shall include, but are not limited to, enteral and parenteral feeding equipment and supplies, (tubing, pumps, containers) catheter devices and supplies, but not including ~~eyeglasses~~ and contact lenses;

(6) Equipment and devices or chemical reagents which are used to test or monitor blood or urine of a diabetic;

(7) Other durable medical equipment and devices and related parts and supplies specifically designed for those products which shall include, but are not limited to: oxygen equipment, oxygen cylinders, cylinder transport devices (sheaths, carts), cylinder stands, support devices, regulators, flowmeters, tank wrench, oxygen concentrators, liquid oxygen base dispenser, liquid oxygen portable dispenser, oxygen tubing, nasal cannulas, face masks, oxygen humidifiers, oxygen fittings and accessories, respiratory therapy equipment, room humidifiers, aspirators, aerosol compressors (stationary and portable), ultrasonic nebulizers, volume ventilators, respirators and related device supplies, percussors, vibrators, IPPB, circuits, devices and supplies, air oxygen mixers, manual resuscitators, nebulizers, tubing, emergency oxygen delivery units, patient care equipment, physical and occupational therapy items, hospital beds, trapeze bars and bar stand, bed rails,

geriatric chairs, lift recliners, bedside commodes, overbed tables, patient lifts, patient lift slings, traction stands and pulleys, shower seating, shower grip bars, raised toilet seats, toilet safety frames, walking canes, quad canes and accessories, walkers, wheeled walkers, walker accessories, I.V. stands, crawlers, posture back supports for seating, posture back supports, wheelchairs, crutches, crutch pads, tips, grips, restraints, standing frame devices and accessories, hand exercise equipment and putty, specially designed hand utensils, leg weights, paraffin baths, hydrocollators, hydrotherm heating pads, communication aids for physically impaired, specialized seating, desks, work stations, foam wedges, writing and speech aids for the impaired, dressing aids, button loops and zipper aids, grooming aids, dental aids, eating and drinking aids, splints, holders, household aids for the impaired, shampoo trays, reaching aids, foam seating pads, decubitus seating pads, bed pads, fitted stroller, alternating pressure pads and pumps, stethoscope, sphygmomanometers, otoscopes, sitting and sleeping cushions, patient transport devices, boards, stairglides, lifts in home, transcutaneous nerve stimulators, muscle stimulators and bone fracture therapy devices.

(b) The term "practitioner" means a physician, physician assistant, surgeon, podiatrist, chiropractor, dentist, optometrist, psychologist, ophthalmologist, nurse practitioner, denturist, orthodontist, audiologist, hearing aid dealer or fitter or any person licensed by the state under title 54, Idaho Code, to prescribe, administer or distribute items identified in subsection (a) of this section.

(c) The term "drug" means a drug which is:

(1) Defined in section 54-1705, Idaho Code; and

(2) Either:

(i) Listed in a drug compendia which the state board of pharmacy requires to be maintained by Idaho licensed pharmacies; or

(ii) The use of which requires a prescription under state or federal law. The term shall not include articles intended for use in the diagnosis, cure, mitigation, treatment or prevention of disease in animals other than man.

(d) The term "durable medical equipment" means equipment which:

(1) Can withstand repeated use;

(2) Is primarily and customarily used to serve a medical purpose;

(3) Generally is not useful to a person in the absence of illness or injury; and

(4) Is appropriate for use in the home.

(e) The term "prosthetic device" means a device which replaces a missing part or function of the human body and shall include any supplies physically connected to such devices.

SECTION 2. That Section 63-3622N, Idaho Code, as enacted by Section 1 of this act, be, and the same is hereby amended to read as follows:

63-3622N. PRESCRIPTIONS. (a) There are exempted from the taxes imposed by this chapter the following when administered or distributed by a practitioner or when purchased by or on behalf of an individual for use by such individual under a prescription or work order of a practitioner:

(1) Drugs, hypodermic syringes, insulin, insulin syringes, artificial eyes, eyeglasses and eyeglass component parts, contact lenses, hearing aids, hearing aid parts and hearing aid accessories;

(2) Drugs and supplies used in hemodialysis and peritoneal dialysis;

(3) Braces and other orthopedic appliances;

(4) Dental prostheses and other orthodontic appliances, including fillings;

(5) Catheters, urinary accessories, colostomy supplies, and other prosthetic devices which shall include, but are not limited to, enteral and parenteral feeding equipment and supplies, (tubing, pumps, containers) catheter devices and supplies, ~~but not including contact lenses~~;

(6) Equipment and devices or chemical reagents which are used to test or monitor blood or urine of a diabetic;

(7) Other durable medical equipment and devices and related parts and supplies specifically designed for those products which shall include, but are not limited to: oxygen equipment, oxygen cylinders, cylinder transport devices (sheaths, carts), cylinder stands, support devices, regulators, flowmeters, tank wrench, oxygen concentrators, liquid oxygen base dispenser, liquid oxygen portable dispenser, oxygen tubing, nasal cannulas, face masks, oxygen humidifiers, oxygen fittings and accessories, respiratory therapy equipment, room humidifiers, aspirators, aerosol compressors (stationary and portable), ultrasonic nebulizers, volume ventilators, respirators and related device supplies, percussors, vibrators, IPPB, circuits, devices and supplies, air oxygen mixers, manual resuscitators, nebulizers, tubing, emergency oxygen delivery units, patient care equipment, physical and occupational therapy items, hospital beds, trapeze bars and bar stand, bed rails, geriatric chairs, lift recliners, bedside commodes, overbed tables, patient lifts, patient lift slings, traction stands and pulleys, shower seating, shower grip bars, raised toilet seats, toilet safety frames, walking canes, quad canes and accessories, walkers, wheeled walkers, walker accessories, I.V. stands, crawlers, posture back supports for seating, posture back supports, wheelchairs, crutches, crutch pads, tips, grips, restraints, standing frame devices and accessories, hand exercise equipment and putty, specially designed hand utensils, leg weights, paraffin baths, hydrocollators, hydrotherm heating pads, communication aids for physically impaired, specialized seating, desks, work stations, foam wedges, writing and speech aids for the impaired, dressing aids, button loops and zipper aids, grooming aids, dental aids, eating and drinking aids, splints, holders, household aids for the impaired, shampoo trays, reaching aids, foam seating pads, decubitus seating pads, bed pads, fitted stroller, alternating pressure pads and pumps, stethoscope, sphygmomanometers, otoscopes, sitting and sleeping cushions, patient transport devices, boards, stairglides, lifts in home, transcutaneous nerve stimulators, muscle stimulators and bone fracture therapy devices.

(b) The term "practitioner" means a physician, physician assistant, surgeon, podiatrist, chiropractor, dentist, optometrist, psychologist, ophthalmologist, nurse practitioner, denturist, orthodontist, audiolo-

1 gist, hearing aid dealer or fitter or any person licensed by the state under
2 title 54, Idaho Code, to prescribe, administer or distribute items identi-
3 fied in subsection (a) of this section.

4 (c) The term "drug" means a drug which is:

5 (1) Defined in section 54-1705, Idaho Code; and

6 (2) Either:

7 (i) Listed in a drug compendia which the state board of pharmacy
8 requires to be maintained by Idaho licensed pharmacies; or

9 (ii) The use of which requires a prescription under state or fed-
10 eral law. The term shall not include articles intended for use in
11 the diagnosis, cure, mitigation, treatment or prevention of dis-
12 ease in animals other than man.

13 (d) The term "durable medical equipment" means equipment which:

14 (1) Can withstand repeated use;

15 (2) Is primarily and customarily used to serve a medical purpose;

16 (3) Generally is not useful to a person in the absence of illness or in-
17 jury; and

18 (4) Is appropriate for use in the home.

19 (e) The term "prosthetic device" means a device which replaces a miss-
20 ing part or function of the human body and shall include any supplies physi-
21 cally connected to such devices.

22 SECTION 3. Section 1 of this act shall be in full force and effect on and
23 after July 1, 2015. Section 2 of this act shall be in full force and effect on
24 and after July 1, 2016.