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Nontaxable Medical Items and General Grocery List

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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
Eye 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 solution
Sunscreen as defined in s. 212.08(7)(eeee), F.S.
Suppositories, except contraceptives
Teething lotions and powders
Throat lozenges
Toothache relievers
Wart removers
Witch hazel
Worming treatments (anthelmintics), for human use

**Insect
repellent
as defined in
s. 212.08(7)
(ffff), F.S.**

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, hair spray, shaving products, cologne, perfume, shampoo, and deodorant. 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.

Oral Hygiene Products

The following oral hygiene products are exempt from sales tax:

- Electric and manual toothbrushes
- Toothpaste
- Dental floss and dental picks
- Oral irrigators
- Mouthwash

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 liners 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)

Prosthetic Appliances or Orthopedic Appliances - continued

- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts
- 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, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. 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:

1. 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
2. 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 larynxes

Other Exempt Medical Items - continued

- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Unless listed as a specifically tax-exempt 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

Diapers and Incontinence Products for Human Use

- Diapers (all ages)
- Incontinence undergarments
- Incontinence pads
- Incontinence liners

Items for Independent Living

A bed transfer handle selling for \$60 or less.
A bed rail selling for \$110 or less.
A grab bar selling for \$100 or less.
A shower seat selling for \$100 or less.

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**.

General Groceries - continued

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
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,

General Groceries - continued

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
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 c jacks, 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 infants and children

Exempt Miscellaneous Items

Batteries - only sizes specified are exempt: AA-cell, AAA-cell, C-cell, D-cell, 6-volt, 9-volt and any size battery for hearing aids and prosthetic or orthopedic devices.

Bibles, hymn books, and prayer books
Flags, United States or official state flag of Florida

Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure^{1 and 2}
Seeds, including field, garden, and flower (no exemption certificate required)
Fungicides^{1 and 2}
Herbicides^{1 and 2}
Insecticides^{1 and 2}
Pesticides^{1 and 2}
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans²
Weed killers^{1 and 2}

¹ Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

² The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.