



## 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

- **Purchases by Individuals:** The purchase of drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices by an individual is exempt from West Virginia sales tax under the following circumstances:
  - Purchases of drugs, mobility enhancing equipment and prosthetic devices dispensed upon prescription by consumers for medical purposes.
  - Purchases of durable medical equipment to individuals who purchased 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.
  - Purchases and installation of mobility enhancing equipment in vehicles for the use by a person with physical disabilities, on and after June 4, 2019.
- **Purchases by Healthcare Providers:** The purchase of drugs, durable medical equipment, mobility enhancing equipment and prosthetic devices by healthcare providers is exempt from West Virginia sales tax under the following circumstances:
  - Purchases 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
  - 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.
    - The exemption for durable medical equipment purchased by healthcare providers is in effect for purchases made on or before June 30, 2016, and after July 1, 2018.
    - Between July 1, 2016, and June 30, 2018, the exemption was only available to individuals who purchased durable medical equipment.
- The exemption is a “per se” exemption. The term “per se” means “by, of, or in itself.” When used in the context of sales tax exemptions, it refers to exemptions that do not require a separate exemption document as proof of the exempt status. Generally, the normal documentation of the transaction is sufficient proof of the “per se” exemption.

### 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 or 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 West Virginia sales 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](http://www.tax.wv.gov)

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

[taxhelp@wv.gov](mailto:taxhelp@wv.gov)