



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.)

Common Household Remedies - continued

- First aid kits
- 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
- * Insect repellant as defined in s. 212.08(7)(ffff), F.S.
- 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

* A product registered by the United States Environmental Protection Agency which is designated to deter insects from landing on or biting a target and is intended for application to the skin of a person.

Common Household Remedies - continued

**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

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, 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 reliners and pads
Artificial eyes

Prosthetic Appliances or Orthopedic Appliances - continued

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
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,

Other Exempt Medical Items - continued

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
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

** A topical product that is primarily intended for application to the skin of a person and classified by the United States Food and Drug Administration for the purpose of absorbing, reflecting, or scattering ultraviolet radiation. The term does not include cosmetics or other products that are not primarily intended to absorb, reflect, or scatter ultraviolet radiation.

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.

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

General Groceries - continued

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

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

General Groceries - continued

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 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.