

**Sec. 12-426-14. Oxygen, blood, artificial devices and aids, crutches and wheelchairs**

The tax does not apply to sales, lease, use or storage of:

(1) Oxygen, blood or blood plasma for medical use and any equipment used in support of or to supply vital life functions, including oxygen supply equipment, kidney dialysis machines and any other such device used in necessary support of vital life functions.

(2) Crutches, walkers and wheelchairs for the direct use of handicapped persons and invalids.

Sales of specially constructed beds and sales of canes are taxable.

(3) Artificial hearing aids when designed to be worn on the person of the user, including their batteries and transistors.

(4) Artificial devices individually designed, constructed or altered for the use of a particular handicapped person so as to become a brace, support, supplement, correction or substitute for the bodily structure.

Sales of trusses, abdominal supports, uterine supports, maternity supports, obesity supports, kidney supports and postoperative supports and standardized or stock devices, braces or supports are exempt, provided such items are altered for the use of a particular handicapped person.

To assist retailers in determining the taxability of various types of braces, supports, and other appliances, there are listed herewith certain appliances, which are deemed to be taxable. The list is not all-inclusive, but the taxability of any items not appearing therein should be determined by reference to sub-division (4) above or by similarity to listed items.

Athletic Supporters, Suspensories, Elastic Goods, etc.

Stockings	Wristlets
Thigh Pieces	Anklets
Knee Caps	Arch Supporters
Elbow Caps	Bandages (Including Medicated)
Leggings	Thumb Protectors
Gloves	Eye Shades and Shields

Exempt from tax are sales of rubber bags, hose and accessories worn by persons to permit the escape of waste from the body where normal elimination is impossible because of surgery.

(5) Sales of artificial limbs, artificial eyes and other equipment worn as a correction or substitute for any functioning portion of the body but not sales of items ordinarily used as cosmetics or beauty aids, adjuncts or supplements.

Sales of replacement parts for the items hereinabove exempted are not subject to tax.

Sales of artificial dentures by dental laboratories are not taxable and sales to dentists of artificial teeth, acrylic denture base material and gold for use in construction of artificial dentures are not taxable. Sales of acrylic, alloy, amalgam and porcelain filling material, gold used for filling material or inlays, and all other sales of dental materials, supplies and equipment to dentists are taxable.

*Regulations of Connecticut State Agencies*

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Sales of eyeglasses, lenses, frames or other such ophthalmic materials are not taxable.

Where, however, such items as sunglasses, cleaning solutions for lenses, barometers, cameras, telescopes, field glasses, opera glasses, cotton, gauze, adhesive tapes, bandages and other dressings, antiseptics, rubbing alcohol, splint materials, plaster cast materials and similar items, are sold to purchasers for use or consumption, the same shall constitute taxable sales.

(Effective April 7, 1980)