
HOUSE BILL No. 1752

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-18.

Synopsis: Sales tax exemption for chiropractor prescriptions. Exempts the sale of orthopedic devices and other medical equipment from state gross retail tax if prescribed by a chiropractor. Exempts the rental of medical equipment, supplies, and devices from state gross retail tax if prescribed by a chiropractor.

Effective: July 1, 2003.

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January 21, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

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HOUSE BILL No. 1752



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-18 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 18. (a) Sales of
 3 artificial limbs, orthopedic devices, dental prosthetic devices,
 4 eyeglasses, contact lenses, and other medical equipment, supplies, and
 5 devices are exempt from the state gross retail tax, if the sales are
 6 prescribed by a person licensed:
 7 (1) to issue the prescription; **or**
 8 (2) **under IC 25-10-1.**
 9 (b) Rentals of medical equipment, supplies, and devices are exempt
 10 from the state gross retail tax, if the rentals are prescribed by a person
 11 licensed:
 12 (1) to issue the prescription; **or**
 13 (2) **under IC 25-10-1.**
 14 (c) Sales of hearing aids are exempt from the state gross retail tax
 15 if the hearing aids are fitted or dispensed by a person licensed or
 16 registered for that purpose. In addition, sales of hearing aid parts,
 17 attachments, or accessories are exempt from the state gross retail tax.



1 For purposes of this subsection, a hearing aid is a device which is worn
2 on the body and which is designed to aid, improve, or correct defective
3 human hearing.

4 (d) Sales of colostomy bags, ileostomy bags, and the medical
5 equipment, supplies, and devices used in conjunction with those bags
6 are exempt from the state gross retail tax.

7 (e) Sales of equipment and devices used to administer insulin are
8 exempt from the state gross retail tax.

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