

**TENNESSEE DEPARTMENT OF REVENUE
LETTER RULING # 01- 27**

WARNING

Letter rulings are binding on the Department only with respect to the individual taxpayer being addressed in the ruling. This presentation of the ruling in a redacted form is informational only. Rulings are made in response to particular facts presented and are not intended necessarily as statements of Department policy.

SUBJECT

Applicability of Sales and Use Tax to the sale, lease, repair or installation of medical equipment.

SCOPE

This letter ruling is an interpretation and application of the tax law as it relates to a specific set of existing facts furnished to the Department by the taxpayer. The rulings herein are binding upon the Department and are applicable only to the individual taxpayer being addressed.

This letter ruling may be revoked or modified by the Commissioner at any time.

Such revocation or modification shall be effective retroactively unless the following conditions are met, in which case the revocation shall be prospective only:

- (A) The taxpayer must not have misstated or omitted material facts involved in the transaction;
- (B) Facts that develop later must not be materially different from the facts upon which the ruling was based;
- (C) The applicable law must not have been changed or amended;
- (D) The ruling must have been issued originally with respect to a prospective or proposed transaction; and
- (E) The taxpayer directly involved must have acted in good faith in relying upon the ruling; and a retroactive revocation of the ruling must inure to the taxpayer's detriment.

FACTS

[THE TAXPAYER] sells, leases, repairs, and installs ambulatory assistance equipment and products that aid a handicapped person with daily living chores. The taxpayer's customers are handicapped individuals, the [FEDERAL INSTITUTIONS], and the State of Tennessee. Specifically, the taxpayer sells, installs, repairs, or leases the items listed below:

- A. Equipment lifts;
- B. Wheelchairs, canes, walkers;
- C. Wheelchair lap belts and safety straps;
- D. Wheelchairs batteries and replacement parts;
- E. Scooters and replacement parts;
- F. Cane and walker tips;
- G. Bed pull-up
- H. Commode extensions
- I. Bath/Shower chair and Bath/Shower transfer chair
- J. Diabetic shoes
- K. Transfer boards – to aid in transferring a handicapped person from a wheelchair to the bed or commode and back.
- L. Seat, back, and head cushions for use in wheelchairs – some of which are specially designed to support the skeleton structure;
- M. Portable commodes;
- N. Compression hose/socks to aid with circulation;
- O. Lift chairs and replacement parts;
- P. Swivel cushions;
- Q. Stair lifts;
- R. Fixed ramp systems;
- S. Cane holders (affixed to a wheelchair, scooter, or walker for the purpose of holding the cane);
- T. Oxygen holders
- U. Portable ramp systems;
- V. Hand-held shower head;
- W. Ambulation gait belts;
- X. Bed safety rails;
- Y. Eating gown/bib;
- Z. Pedal exerciser;
- AA. Various products to aid in daily living, such as jar openers, reachers, eating utensils, baskets, carrying bags, incontinence products, button aid, zip pull, long handle shoe horn, stocking pull-on, leg lifter, pill box, key holder, barrier free door hinges, wheelchair trays.

The type of scooters (Item "E") sold by the taxpayer are motorized three and four-wheeled ambulatory devices. A scooter is used by a handicapped person for off-road transportation, such as in a shopping mall, grocery store, or other casual activity which involves standing or walking. The scooter is not the type of vehicle that resembles a small motorcycle ridden by able-bodied individuals as a form of on-road transportation.

The type of bed pull-up (Item "G") sold by the taxpayer is a rope with a handle attached to the base of the bed. The handicapped individual holds the handles to help pull himself to a sitting position or lower himself to recline.

Some of the items listed in item "L" are used for comfort, while others are used to support, brace, or align the skeletal or muscular system. If a person has no feeling below the waist, he/she cannot determine when a skin ulceration may be forming as a result of sitting too long in the wheelchair. To alleviate this problem, the taxpayer provides pressure relief or gel filled wheelchair pads that distribute a persons weight more evenly, helping to avoid skin breakdown leading to ulcerations. Specially designed back and lateral pads are used to help with truck control and spinal alignment, while some seating pads are used to help with pelvic control. The taxpayer sells specially designed headrests and head-straps to assist a handicapped person who has problems holding his/her head properly.

A portable commode (Item "M") is designed so that the seat is at a higher level than found on a typical floor mounted commode. Also, the portable commode generally has bars or handles which the handicapped individual can hold while raising and lowering himself to/from the commode seat.

A lift chair (Item "O") is an electrical chair that raises the person to a standing position and lowers the person from a standing position to a sitting position. This item is used when the handicap individual's natural ability to raise or lower himself is either totally or partially impaired.

The taxpayer also sells stair-lifts (Item "Q"). Generally, the stair lift is installed inside of a customer's home and is used to enable the handicapped individual to ambulate from one floor to another. The stair-lift operates by moving along a rail which is attached, by bolts, to the steps. When the stair-lift is uninstalled, the only damage to the house or steps are holes in the floor where the bolts had been. In a few cases, the stair lift is installed outside of the home and is used to aid a handicapped person get into or out of his residence.

An oxygen holder (Item "T") is mounted on the back of a wheelchair to hold a portable oxygen tank. The oxygen holder is necessary because the oxygen tank is too cold to hold in one's hands.

The taxpayer also sells ramp systems. The portable ramp system (Item "U") can easily be transported from one location to another. The fixed ramp system (Item

“R”) is installed at one location and used only at that location. When the taxpayer receives an order for a fixed ramp system the taxpayer sends the specifications to a ramp manufacturer. The manufacturer builds the ramp and sends it, unassembled, to the taxpayer. The taxpayer assembles and installs the ramp for the customer. The ramp is attached to the customer’s home using screws and bolts affixed under the door jam or to the edge of the porch. The ramp is supported from underneath by poles that sit on the ground.

An ambulation gait belt (Item “W”) is a belt with handles on it, worn by a handicapped individual. The handles on the belt are held by someone who is helping to stabilize the handicapped individual as the handicapped person sits, stands, or otherwise ambulates.

Most of taxpayer’s customers live in Tennessee and most of the repair and installation work is performed in Tennessee. However, there are some occasions that require taxpayer to deliver equipment to an out-of-state customer or travel out-of-state to perform repair work. About 60% of sales to individuals are paid through the federal Medicare program, with payments also being made through the Tennessee Medicaid program. The taxpayer also does business with the [FEDERAL INSTITUTION] and the State of Tennessee.

QUESTIONS

1. Whether the taxpayer should collect sales tax from its customers on the products listed above in the fact section.
2. Whether the taxpayer should collect tax on the charges for labor and parts in repairing wheelchairs, power wheelchairs, power scooters, lift-chairs, equipment lifts, and stair-lifts.
3. Whether the taxpayer should collect tax on the rental of wheelchairs, scooters, and walkers.

RULINGS

1. When sold in Tennessee and used according to the applicable statute, items A-P are specifically exempt from taxation.

The stair lift (Item “Q”) is specifically exempt from taxation if it is installed and primarily used to aid a wheelchair bound handicapped person “ingress or egress ... from their residence” If the stair-lift is installed inside the residence for the purpose of aiding the handicapped person to go from one floor to another, the stair lift is not exempt from taxation. Upon whom the tax is levied will depend on whether the stair lift becomes part of the realty upon installation or remains personalty.

The fixed ramp system (Item “R”) is not exempt from tax. If it is installed as part of realty, the taxpayer will pay sales tax when the ramp components are purchased or will pay use tax when the ramp is installed in Tennessee. If, upon installation, it remains personalty (not permanently affixed to the realty), the taxpayer should purchase the system on a re-sale certificate and charge sales tax to the customer.

Items “S-AA” are subject to sales or use tax, unless the person or entity to which the item is sold is exempt from the payment of Tennessee sales tax.

2. Repair services (including parts) performed in Tennessee on wheelchairs, scooters, lift chairs, stair lifts and equipment lifts are exempt from Tennessee sales tax.

3. Tennessee sales tax should not be collected on the proceeds received from the lease or rental of wheelchairs, scooters, and walkers. Tax should not be collected if the rental or lease is to the State or United States government, or a tax-exempt entity.

ANALYSIS

1. Whether the taxpayer should collect sales tax from its customers on the products listed above in the fact section.

In *Cape Fear Paging Co. v. Huddleston*, 937 S.W.2d 787 (Tenn. 1996), the Tennessee Supreme Court observed that “[p]ursuant to the Retailer’s Sales Tax Act, Tenn. Code Ann. §§67-6-101 – 67-6-712, a tax is imposed upon the business of selling tangible personal property at retail unless specifically exempted by statute.”

Tenn. Code Ann. §67-6-314 exempts from taxation the following:

There is exempt from sales tax imposed by this chapter:

(1) ...[T]he retail sale of lift devices designed to permit ingress and egress of handicapped persons confined to wheelchairs from their residences or personal motor vehicles;

(2) [Not applicable to this ruling]

(3) The sale of a wheelchair to a handicapped person who has need for such device;

(4) The sale of, to handicapped persons who personally use such items, any necessary maintenance service on any artificial limb, lift device, or wheelchair;

(5) The sale or repair of ... orthotics, ..., walkers, crutches, ... and other similarly medical corrective or support appliances and devices; and

(6) [Not applicable to this ruling].

Unless an exemption statute can be found, the sale or use of tangible personal property is subject to tax. In construing an exemption from the sales and use tax, the statute is strictly construed against the taxpayer with a presumption against the exemption. An exemption from taxation will not be read into a taxing statute by implication. *Pan Am World Services, Inc. v. Jackson*, 754 S.W.2d 53 (Tenn. 1988).

Sales or leases made to the [FEDERAL INSTITUTION] are exempt from Tennessee sales tax pursuant to Tenn. Code Ann. §67-6-308 and Tenn. Comp. R. & Regs, 1320-5-1-.58.

Tenn. Code Ann. §67-6-308 provides:

Notwithstanding §67-6-501(a), no sales or use tax shall be payable on account of any direct sale or lease of tangible personal property or services to the United States, or any agency thereof created by congress, for consumption or use directly by it through its own government employees.

Sales or leases made to an individual and reimbursed through the federal Medicare program, are taxable to the extent that the items sold are subject to tax, because the sale is to the individual. An assignment of the payment of Medicare insurance benefits to the vendor (taxpayer) does not change the nature of the sale.

Sales to individuals which are billed through the Tennessee Medicaid program, are exempt from sales tax. The taxpayer bills the Tennessee Medicaid and receives payment directly from the Medicaid program. Sales paid for through the Medicaid program are sales to the State, not to the individual.

When the State of Tennessee directly purchases a wheelchair, scooter, or other ambulatory device and provides that device to its citizens, such purchases are not subject to sales or use tax due to the exemption in Tenn. Code Ann. 67-6-

329(a)(13) and Tenn. Comp. R. & Regs. 1320-5-1-.55. Tenn. Code Ann. 67-6-329(a)(13) provides as follows:

(a) The sale at retail, the use, the consumption, ..., of the following tangible personal property is specifically exempted from the tax imposed by this chapter:

....

(13) All sales made to the sate of Tennessee or any county or municipality within the state;

....

Tenn. Comp. R. & Regs. 1320-5-1-.55 provides, in part, as follows:

(1) Sales of tangible personal property ... to the State, or a County, or Municipality within the State of Tennessee are not subject to the Sales or Use Tax provided that such governmental institution furnishes the vendor with a properly executed exemption certificate; however, any sale made to a State other than Tennessee, or a County or Municipality not located within Tennessee, is subject to the Sales Tax.

(2) In order to be a sale to the State of Tennessee, or a County or Municipality in this State, the State, County, or Municipality must make the purchase of the property ..., obtain title to the property ... immediately when it is delivered, and pay directly to the dealer supplying the property ... the purchase price of such property ...

(3) ...

(4) Dealers must have an appropriate Governmental Exemption Certificate for any tangible personal property or taxable service which is sold to governmental institutions from whom the Sales and Use Tax is not collected, and keep such certificate as a part of their records to show that such sales are exempt from the Sales and Use Tax.

ITEMS A and Q

If an equipment lift (Item “A”) or a stair lift (Item “Q”) is used for the purpose of aiding a person using a wheelchair to get in and out of his/her residence or personal vehicle the lift and the charges for installation are exempt pursuant to Tenn. Code Ann. §67-6-314(1). If the lift is used for any other purpose, Tennessee sales or use taxes are owed. (See discussion below for “Items Q-R”).

ITEMS B - F

A “wheelchair” is defined as “[a] chair mounted on large wheels for the use of the sick or disabled.” American Heritage Dictionary, 4th Ed., copyright 2000. The Merriam Webster Collegiate Dictionary defines “wheelchair” as “[a] chair mounted on wheels especially for the use of disabled persons.” The sale of a wheelchair, including scooters, to a handicapped person is specifically exempt from the collection of sales tax by the provisions of Tenn. Code Ann. §67-6-314(3). Accessories for wheelchairs, including scooters, and including lap belts, safety straps, and batteries, that are directly related to its normal function also qualify for the exemption.

Canes and walkers are specifically exempt from sales tax by the provisions of Tenn. Code Ann. §67-6-314(5). The accessories for the normal usage of these products are also exempt from taxation (i.e. cane and walker tips). Unlike the wheelchair, sales of canes and walkers do not need to be sold directly to the handicapped individual to be exempt from sales tax.

ITEM G - M

An “orthotic”¹ is a specialized device that supports or supplements weakened joints or limbs. The Department has applied the exemption for orthotics to devices used to brace, support, or align the skeletal or muscular system.

With regard to the wheelchair seat cushions, back cushions, and head rests (Item “L”), taxpayer indicated that some of the pads are merely used to provide comfort, while others are used to support, brace, or align the skeletal or muscular system. As long as the pad or strap is used for an orthotic application, as opposed to comfort, it will be tax-exempt as an orthotic. Tenn. Code Ann. § 67-6-314(5)

Portable commodes (Item “M”) is exempt as an orthotic if it is used by a handicapped person to brace, support, or align the skeletal system while the handicapped individual is using the portable commode. A person’s whose body

¹ “Orthotics” is defined as “a branch of medicine that deals with the use of specialized mechanical devices to support or supplement weakened joints or limbs.” American Heritage Dictionary (2d College Ed. 1985). In the context of T.C.A. §67-6-314(5), the term no doubt is intended to refer to orthotic devices.

is in a weakened condition may not be able to use a typical floor mounted commode. If the portable commode is used as a convenience item, it is not exempt from tax.

Bed pull-ups, bars or rails for support at commodes, commode extensions, bath/shower chairs, bath/shower transfer chairs, diabetic shoes, and transfer boards qualify as “other similarly medical corrective or support appliances and devices” under the statute. Tenn. Code Ann. §67-6-314(5). These items all provide some degree of skeletal support, bracing, or alignment.

ITEMS N - P

A device is a “prosthetic” if it replaces a missing body part or augments or enhances a decreased or absent body function. See *Cordis Corp. v. Taylor*, 762 S.W.2d 138, 139 (Tenn. 1988). Compression hose/socks are used to aid the body’s natural circulatory process which may be impaired due to illness. Lift chairs and the parts necessary for their normal functioning are exempt as prosthetics since they aid the patient in performing the normal body function of raising oneself from a sitting position and lowering oneself into a sitting position. The swivel cushion enables a handicapped person to rotate his/her body, while seated, in order to get into position to rise from a chair. All of these devices are exempt from Tennessee sales tax pursuant to the exemption for prosthetics. Tenn. Code Ann. §67-6-314(5).

ITEM Q - R

The taxpayer sells and installs stair lifts and fixed ramp systems. If the stair lift is installed and used to aid a wheelchair confined person to get into or out of his residence, the stair lift and charges for installation are exempt pursuant to Tenn. Code Ann. §67-6-314(1). (See discussion above for “Items A and Q”) However, most often the taxpayer installs the stair lift inside a residence to aid a person in going from one floor to another. The stair lift is installed by bolting a rail to the steps and then placing the stair lift seat on the railing. The motor and gear mechanisms operate to move the seat along the rail.

The taxpayer also installs ramp systems. Upon receiving an order for a fixed ramp system, the taxpayer composes the exact specifications and sends those specifications to a manufacturer. The manufacturer custom fabricates the ramp so that the system meets the requirements of the federal Americans With Disabilities Act. The taxpayer receives the ramp from the manufacturer as a kit which the taxpayer installs at the customer’s home. Generally, the ramp system is attached to the home using bolts placed beneath the door jam or into the foundation of the home.

The manner in which the tax is collected and paid to the State turns on whether the items remain tangible personal property after installation or become part of the real property.

In Tennessee the primary test for distinguishing personalty from realty is not the manner in which the property is affixed to the freehold, but the intention with which the chattel is connected with the realty. Such intent may be shown by applying an objective test which considers the type of structure, the mode of attachment and the use and purpose of the property. *Harry J. Welchel Company v. King*, 610 S.W.2d 710 (Tenn. 1980). Both the stair lift and the ramp system will become part of the realty when so attached to the real property that, from the intention of the parties and the use to which the items are put, they are presumed to be permanently annexed. Personal property becomes part of the realty if removing it would seriously damage the building to which it is affixed or if removal would destroy its essential character as personalty. See *Magnavox Consumer Electronics v. King*, 707 S.W.2d 504, 507 (Tenn. 1986), quoting *Hickman v. Booth*, 173 S.W. 438 (Tenn. 1914); *Memphis Housing Authority v. Memphis Steam Laundry-Cleaner, Inc.*, 463 S.W.2d 677, 679 (1971); *Green v. Harper*, 700 S.W.2d 565, 567 (Tenn. App. 1985)

In [GENERAL] *Carpet Contractors, Inc. v. Tidwell*, 511 S.W.2d 241 (Tenn. 1974) carpet was installed by the tackless strip method allowing easy removal. The carpet was held to be a fixture improving the real property because it was installed with the intent that it remain attached to the realty for the length of its useful life to the owner of the realty. The method of attachment was chosen to allow for easy replacement of the carpet when it was worn out. In *Harry J. Welchel Co. v. King*, 610 S.W.2d 710 (Tenn. 1980) the court ruled that large grain bins which were bolted to a concrete base were personalty. The bins were bolted to the concrete base solely to prevent them from blowing over in high winds when empty. Also, they were financed as personal property, sold at foreclosure as personal property, and installed by lessees on leased farms. Likewise, the court in *Hubbard v. Hardeman County Bank*, 868 S.W.2d 656 (Tenn. Ct. App. 1993) found that two one-story branch bank buildings were personal property because they were constructed to be portable, such that they could be moved or sold as market conditions or need for the buildings changed. Further, the ground leases expressly provided that the buildings were not to become fixtures.

If the item remains personalty after installation, taxpayer can purchase the item on a re-sale certificate and collect Tennessee sales tax from the customer on the selling price of the item. If the item becomes a part of the realty upon installation (a fixture), the taxpayer would either pay sales tax to the manufacturer at the time the item is purchased or pay use tax when the item is installed. The use tax is calculated upon the price paid by the taxpayer for the stair lift or ramp system. See Tenn. Code Ann. §67-6-203 and 67-6-209; Tenn. Comp. R. & Regs. 1320-5-

1-.27 (Rule 27). When the item becomes realty upon installation sales tax is not charged to the customer.

ITEMS S - AA

Although these items may be used for a dual purpose, they appear to be more for patient protection or convenience, rather than for support or medically corrective purposes. These items make life easier, they are not “prosthetics, orthotics, ..., walkers, crutches, surgical supports ..., and other similarly medical corrective or support appliances and devices”, nor are they specifically exempted in any other statute, accordingly, these items are subject to sales and use tax. Tenn. Code Ann. §67-6-314.

While taxing statutes are construed in favor of the taxpayer, exemptions are construed strictly against the taxpayer and in favor of the state. *Quaker Oats Co. v. Jackson*, 745 S.W.2d 269 (Tenn. 1989). Exemptions must positively appear and will not be implied. *LeTourneau Sales and Service, Inc. v. Olsen*, 691 S.W.2d 531 (1985).

2. Whether the taxpayer should collect tax on the charges for labor and parts in repairing wheelchairs, power wheelchairs, power scooters, lift-chairs, equipment lifts and stair-lifts.

Tenn. Code Ann. §67-6-102(24)(F)(iv) defines a taxable “retail sale” as including “the performing for a consideration of any repair services with respect to any kind of tangible personal property...” Generally, if the repair work is performed in Tennessee, Tennessee sales tax should be collected from the customer. See *LeTourneau Sales and Services, Inc. v. Olsen*, 691 S.W.2d 531 (Tenn. 1985). The Tennessee Supreme Court in *Serodino, Inc. v. Woods*, 568 S.W.2d 610 (Tenn. 1978), opined that repair services for tangible personal property were taxable even though the sales or use of the tangible personal property was otherwise exempt from the Tennessee Sales and Use Tax.

Tenn. Comp. R. & Regs. 1320-5-1-.54 provides, in part, as follows:

(1) All charges for repair services and repairs of any kind of tangible personal property, ..., including all parts and/or labor, are subject to the Sales Tax. This includes occasions when there may be no new parts involved in the transaction, and occasions when a customer may furnish any or all of the parts necessary for the repair work. Any factor entering into the consideration charged for repair services and repairs such as “service call”, minimum charge, hourly or flat rates, mileage, etc., shall be subject to the Sales Tax.

(2) For the purposes of this rule, “repair services” and “repairs” or tangible personal property shall mean and include any one or all of the following for a user and consumer; work done to preserve or restore to or near the original condition made necessary by wear, normal use, wastage, injury, decay, partial destruction, or dilapidation; mending, correction, or adjustment made for any defect or defective portion; alterations; refinishing; any cleaning that is a necessary part of any repair work; “service calls” where any repair work is done or contemplated; and changes in the size, shape, content.

(3) Dealers performing repair services and repairs of tangible personal property may purchase repair parts, repair services, and containers, labels, etc., for packaging work repaired, without tax, on a certificate of resale.

The two exceptions to this general rule are found in Tenn. Code Ann. §67-6-314(4)-(5). Tenn. Code Ann. §67-6-314(4) provides an exemption for “maintenance service on any ... lift device, or wheelchair”. Tenn. Code Ann. §67-6-314(5) provides an exemption for “repair of prosthetics, orthotics, special molded orthopedic shoes, walkers, crutches, surgical supports of all kinds, and other similarly medical corrective or support appliances and devices”. Therefore, pursuant to these exemptions, the charge for maintenance/repair service, including any parts which might be used, performed on wheelchairs, scooters, lift-chairs, stair-lifts, and equipment lifts are exempt from taxation.

If the repair service is performed for the State of Tennessee or a Tennessee county or municipality, no sales tax should be collected as long as the State, County, or Municipality presents a valid exemption certificate.

In order to be a sale to the State of Tennessee, or a County or Municipality in this State, the State, County, or Municipality must make the purchase of the property or taxable service, ..., and pay directly to the dealer supplying the property or service the purchase price or such property or taxable service. Sales of tangible personal property and taxable services to a contractor or other person for the use and later benefit of the State or a County, or Municipality in this State, are subject to the appropriate Sales or Use Tax.

See Tenn. Comp. R. & Regs. 1320-5-1-.55 The taxpayer must keep the exemption certificates as part of its business records to show that such sales/services were exempt from the sales or use Tax.

Similarly, repair services performed for the United States, or any agency thereof created by Congress, such as the [FEDERAL INSTITUTION], are not subject to Sales and Use taxes. The repair service is included in the definition of “retail sale”. Sales at retail to the United States government are exempt from sales and use tax. See Tenn. Code Ann. §67-6-102(24)(F)(iv) and 67-6-308. See also, Tenn. Comp. R. & Regs. 1320-5-1-.58

3. Whether the taxpayer should collect tax on the rental of wheelchairs, scooters, and walkers.

Generally, the proceeds received from the lease or rentals of tangible personal property are taxable pursuant to Tenn. Code Ann. §67-6-204(a):

(a) It is declared to be the intention of this chapter to impose a tax on the gross proceeds of all leases and rentals of tangible personal property in this state where the lease or rental is a part of the regularly established business, or the same is incidental or germane thereto.

....

However, because the sale of wheelchairs, scooters, and walkers is exempt pursuant to Tenn. Code Ann. §67-6-314(3) and (5), the proceeds received from leases and rentals of wheelchairs and walkers are also exempt from Tennessee sales taxes. As discussed in Ruling and Analysis One, the “sale” of certain types of medical devices is exempt from Tennessee retail sales tax. Tennessee Code Ann. §67-6-102(25)(A) defines “sale” to include “lease or rental”. Therefore, the same medical devices that are exempt from Tennessee sales tax in Tenn. Code Ann. §67-6-314, and discussed above, are exempt from Tennessee sales tax when the same are leased or rented.

Proceeds from leases or rentals to the State, the United States, and any agency of the United States as created by Congress or any other tax exempt entity, are also exempt from Tennessee sales tax. See Tenn. Code Ann. §67-6-329(a)(13); 67-6-308; and Tenn. Comp. R. & Regs. 1320-5-1-.58 (Please see above for Medicare and Medicaid payments).

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APPROVED: Ruth E. Johnson
Commissioner

DATE: 11/1/01