TN Department of Revenue

Sales and Use Tax

Healthcare Products List

Revised July 2026

This alphabetic listing provides information to clarify the taxability of healthcare products. This list is not all inclusive and is intended to provide guidance regarding the placement of other healthcare products that are not listed. This list also provides information regarding the conditions for tax exemption such as prescription, for home use, and for single patient use. Non-profit entities that have qualified for exemption under Tenn. Code Ann. § 67-6-322 may continue to make tax-exempt purchases. *See* Important Notices: 07-18 Prescription Drugs, 07-22 Medical Equipment, 15-07 Exemption for Diabetic Testing Supplies, and 15-26 Blood Glucose Meter, Diabetic Supplies, and Nebulizers. Tenn. Code Ann. §§ 67-6-314 and 67-6-320.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Abdominal belts	An abdominal belt is a brace which places intra-abdominal pressure on the erector spinae and trunk muscles. The belts stiffen the truck muscles and stabilize the lumbar spine.	Prosthetic device	Exempt	No prescription required.
Abdominal binders and supports	An elastic and Velcro garment that wraps around the abdomen and provides compression in the upper and lower abdomen. Binders are commonly prescribed for patients who have undergone surgery in the abdomen area. Binders provide support to surgical areas, improve blood circulation, minimize swelling after a surgical procedure, flushes the body out of potentially harmful liquids, accelerates the healing process.	Prosthetic device	Exempt	No prescription required.
Abduction, cervical, and orthotic pillows		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Access Ports	Port-a-cath	Prosthetic device	Exempt	No prescription required.

Acetabular cups	An acetabular cup is the part of a hip implant that forms the socket in the ball-and-socket structure of the hip joint.	Prosthetic device	Exempt	No prescription required.
Air purifier		Other	Taxable	
Anesthesia machines		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Anesthesia Ventilators	The anesthesia ventilators are used to ventilate the lungs by mechanically inflating and deflating the lungs during surgery to aid the patient to breath during surgery. The ventilation of the lungs is the primary function of the device. The secondary function is to push through the patient's blood. These machines permit the patient to breathe when one is incapable of doing so on one's own. The device can be built into an anesthesia machine, or it can stand alone.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Ankle brace		Prosthetic device	Exempt	No prescription required.
Anti-embolism stocking	Anti-embolism stockings are designed specifically for patients to help prevent blood from pooling in the veins of the leg. Pooling blood in the veins of the leg may contribute to blood clots forming in the veins.	Prosthetic device	Exempt	No prescription required.
Anti-Thrombolytic Pumps		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Apnea monitors		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Aqua K pumps and pads	Therapeutic heating or cooling pads or compresses or packs	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Arch supports	A pad worn in shoes to help support the foot arch. Arch supports are prescribed for patients whose own arches do not provide enough natural support to function properly. Use of arch supports can alleviate pain and lead to proper foot function.	Prosthetic device	Exempt	No prescription required.
Artificial eyes		Prosthetic device	Exempt	No prescription required.
Artificial heart valves		Prosthetic device	Exempt	No prescription required.
Artificial larynx		Prosthetic device	Exempt	No prescription required.
Artificial limbs		Prosthetic device	Exempt	No prescription required.
Atrial valves		Prosthetic device	Exempt	No prescription required.
Audiology equipment - Diagnostic	Audiometers, Acoustic impedance meter/bridge	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Automatic external defibrillator	Portable AED's and cables	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Autotransfusion equipment		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Back braces		Prosthetic device	Exempt	No prescription required.
Bath aid - raised toilet seat		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Bath aid - tub and shower stool		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Bed - kodel pad	Bed pad made from kodel polyester and used on beds to help decrease pressure on the skin. Kodel pads are prescribed for patients with limited mobility and help prevent open sores in bed bound individuals. The pads are machine washable (reusable) but are limited to a single patient due to difficulty in sterilization for others.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Bed pads - Disposable - for incontinent patients	Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.	Other	Taxable	
Bed pull-up T	Bed pull-up 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. This includes Trapeze bars.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Beds - Alternating pressure pads	To eliminate bed sores	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Beds - Incubators/Isolettes		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Beds - Blanket Cradle	A blanket cradle is a steel device that fits under the mattress and is used to lift the bed sheets and blankets off the bed so that the patient can remain warm without bearing the weight of the sheets and blankets. Cradles are prescribed for patients with painful wound or broken bones.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Beds - Hospital beds - bassinets	A bed used by a medical facility for infants who are too small for a hospital bed	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Beds - Hospital beds - Beds & accessories/repair parts	A single bed with a frame in 3 sections so the head middle or foot can be raised as required	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Beds - Specialty care		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Billie lights	Equipment to treat jaundice	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Birth control - IUD	Two types of IUDs are available in the United States. The copper IUD (ParaGard®) causes a change in uterine and tubal fluids so that the egg does not get fertilized. The Progestin IUS (Mirena®) has a hormonal method of action: the cervical mucus thickens, preventing the sperm from getting into the uterus and reaching the egg. 21 CFR Ch. I 310.502 (8) Intrauterine device for human use for the purposes of contraception that incorporate heavy metals, drugs, or other active substances.	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Birth control (pills and implants)		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Blankets		Other	Taxable	
Blood pressure equipment - Diagnostic	Sphygmometer, Cuffs, Bulbs	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Bone Cement & Wax		Prosthetic device	Exempt	No prescription required.
Bone Growth Stimulator - External - Not Worn		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Bone Growth Stimulator - External - Worn		Prosthetic device	Exempt	No prescription required.
Bone Growth Stimulator - Implanted	Stimulator - Bone	Prosthetic device	Exempt	No prescription required.
Bone Pins, Plates, Nails, Screws	Implanted or fixated items	Prosthetic device	Exempt	No prescription required.
Braces	The items are normally used to brace, support, or align the skeletal or muscular system.	Prosthetic device	Exempt	No prescription required.
Breast implants		Prosthetic device	Exempt	No prescription required.

Breast prosthesis - external	Breast prosthesis "corrective or support device."	Prosthetic device	Exempt	No prescription required.
Breast pumps		Other	Taxable	
C.P.A.P. - Not Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
C.P.A.P. - Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Prosthetic device	Exempt	No prescription required.
Canes		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Cardiology equipment - Diagnostic	EKG, 2Equipment - Diagnostic - - Holter Monitor	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Cardiopulmonary Bypass Machine	Also known as perfusion equipment, heart lung machine, bypass machine	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Casts & Casting materials	Plaster, casting tapes, resins, fiberglass, silicone, splints, stockinettes, cast boots, and shoes	Prosthetic device	Exempt	No prescription required.
Catheters	PICC line; Hickman, Broviac	Prosthetic device	Exempt	No prescription required.

Cauterization equipment	Bovie	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Cervical collars		Prosthetic device	Exempt	No prescription required.
Chair scales		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Closed caption devices		Other	Taxable	
Cochlear Implant	A cochlear implant bypasses the damaged part of the ear and sends sound directly to the auditory (hearing) nerve. It is different from a hearing aid in that it doesn't make sounds louder.	Prosthetic device	Exempt	No prescription required.
Cofflator	Artificial inhalation equipment	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Cold packs and Hot packs (reusable)		Other	Taxable	
Collagen implants	Collagen-based implants and injectables fill in the area where collagen is deficient or depleted and causes regeneration by permitting granulation and vascularization of body tissue that is defective, diseased, traumatized or otherwise aged. In effect, collagen functions as the key structural element in the regeneration of body tissue in alleviating deformity and in wound management.	Prosthetic device	Exempt	No prescription required.
Collection bags - Body fluid collection	For collection and sending to lab for testing	Other - medical supply	Taxable	

Collection basins	Urinals - Urine containers / Bedpans / Emesis Basins	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Commodes	Versatile model serves as toilet safety frame, raised toilet seat, or stationary commode for use outside the bathroom. Features snap-on seat and lid, splash shield, removable backrest with wing nuts, nonskid rubber tips, and armrests for added comfort.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Computer software for learning disabilities		Other	Taxable	Exempt if purchased with prescription and used to treat individuals with learning disabilities. Tenn. Code Ann. § 67-6-314(9).
Contact lens solutions		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Contact lenses	The Tennessee legislature opted to exclude corrective eyeglasses and contact lenses from the definition of prosthetic device. Tenn. Code Ann. § 67-6-316 continues to provide that optometrists, opticians, and ophthalmologists are consumers of property used in their practice and the charges made by them to their patients are exempt from tax.	Other	Taxable	Optometrists, opticians and ophthalmologists continue to pay tax on the purchase price of eyeglasses and contact lenses, and the charges made to their patients are exempt from tax. Tenn. Code Ann. § 67-6-316
Continuous Passive Motion Devices	Continuous Passive Motion (CPM) devices are a controlled treatment modality used to provide early, gentle motion of the upper or lower limb following a surgical procedure. CPM machines are commonly prescribed for patients who have undergone knee, shoulder or hip replacement surgeries as well as other joint surgeries.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Contraceptives	Creams, foams, and jellies, medicated condoms	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.

Cotton Swabs - Medicated - OTC	Non-Legend Drug	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Cotton Swabs - Medicated - RX	Legend Drug	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Crash carts - Stocked	Braslow carts, Resuscitation carts	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Crutches		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Cryolipolysis	Example: CoolSculpting body contouring		Nontaxable	Not tangible personal property or a taxable service.
Defibrillator & Leads - Implanted	Send electric signals to a heart that's beating too slow, same as a pacemaker. It can also deliver an electric shock to help restore a normal heartbeat to a heart that's beating chaotic and too fast. Cardiac defibrillation is a way to return an abnormal heartbeat to normal.	Prosthetic device	Exempt	No prescription required.
Denture adhesive		Other	Taxable	
Denture cleaners	Grooming and hygiene products include soaps, shampoos, mouthwashes, toothpastes, sunscreens, antiperspirants, suntan lotions and cleaning solutions such as face washes, exfoliates and scrubs.	Grooming & hygiene product	Taxable	Grooming and hygiene products that contain labeling with a drugs facts panel or statement of active ingredients are subject to tax even if dispensed with a prescription.
Dermal fillers - Injectables	Dermal fillers are prescription-only injectable substance comprised of collagen (human or bovine) or hyaluronic acid that are used to treat a variety of skin contour defects, as well as stress urinary incontinence, facial lipoatrophy (loss of subcutaneous fat) resulting from disease and perlèche, a condition where deep cracks and splits form at the corners of the mouth that can bleed when the mouth is opened. Collagen is a protein that appears throughout the body in skin, connective tissue, cartilage and bone. Hyaluronic acid is a polysaccharide (a form of complex carbohydrate) that is found in many tissues of the body such as skin, cartilage, and the vitreous humor (center of the eyeball).	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.

Diabetic testing supplies	Such as lancets, lancet devices, glucose test strips, blood glucose meters, and control solutions	Durable medical equipment	Exempt	No prescription required.
Diagnostic Testing Kits	Testing kits for COVID-19 or RSV	Other	Taxable	
Dialysis Bags - Peritoneal Dialysis Drain		Other	Taxable	
Dialysis Catheters - Hemodialysis		Prosthetic device	Exempt	No prescription required.
Dialysis Catheters - Peritoneal		Prosthetic device	Exempt	No prescription required.
Dialysis Control Media	Used to calibrate machine before use or to verify test results	Other	Taxable	
Dialysis Dialysate Solution		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Dialyzers - Single Patient - Multiple Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Components and attachments for kidney dialysis machines that are for single patient use are also exempt. Tenn. Code Ann. § 67-6-314(4).
Dialyzers - Single Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Other	Exempt	No prescription required. Exempt if for human use. Components and attachments for kidney dialysis machines that are for single patient use are also exempt. Tenn. Code Ann. § 67-6-314(4).
Diapers - Adults	Incontinence	Clothing	Taxable	
Diapers - Infant		Clothing	Taxable	
Drainage catheters	Hollow tubes that are temporarily placed in the patient to eliminate fluid.	Prosthetic device	Exempt	No prescription required.
Drainage catheters - Urinary	Foleys	Prosthetic device	Exempt	No prescription required.
Drainage drains	Penrose	Prosthetic device	Exempt	No prescription required.
Drainage shunts		Prosthetic device	Exempt	No prescription required.

Dressings - Compression - Non Medicated	Ace Bandages	Other	Taxable	
Dressings - Elastic - Non-Medicated	Non-Ace bandages to hold dressings	Other	Taxable	
Dressings - Gauze Wraps	Tube gauze, Gauze Wraps	Other	Taxable	
Dressings - General	Pads, sponges, tapes and adherents, elastic, compression, gauze	Other	Taxable	
Dressings - Medicated - OTC	Elastic, Compression, Gauze Wraps	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Dressings - Medicated - RX	Elastic, Compression, Gauze Wraps	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Dressings - Non-Medicated	Dressings containing a substance which is neither a RX nor OTC drug	Other	Taxable	
Dressings - Wound Care - Skin Barrier Products	Sprays, cream	Other	Taxable	
Drugs - Contrast media	Visipaque, radiopaques	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Drugs - Over -the counter (non-prescription)		Over the counter Drug	Taxable	.
Drugs - Over the counter (prescription)	Benadryl, Aspirin, Betadine	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Drugs - Prescription (Legend)	Federal legend drugs including biologicals	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.

Drugs - Radioactive isotopes	Implanted seeds	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Drugs - Solutions - Ad Mixture	Sterile Water - 1cc, 5cc, 10cc vials, Sterile Normal Saline (.9%) - 1cc, 5cc, 10cc vials	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Drugs - Solutions - Irrigation	Sterile Water, Sterile Normal Saline (.9%) - in larger volumes such as liter bottles, or large volume infusion bags	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Drugs - Solutions - IV	Does not include tubings, administration sets, needles, etc., Normal Salines - .9%,. Equipment - Diagnostic - 5%, .33%, D5W, etc.	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Ear, Nose & Throat implants	Any item that is implanted in the ear, nose or throat.	Prosthetic device	Exempt	No prescription required.
Eating utensils - Adjustable		Other	Taxable	
ECG Monitor - Implanted		Other	Taxable	
EEG		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Enteral feeding Systems		Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Components and attachments for enteral feeding systems that are for single patient use are also exempt. Tenn. Code Ann. § 67-6-314(5).
Enteral Nutrition - no drug facts box	Nutritional formulas - No drug facts box	Food	Taxable	
Enteral pumps and I.V. Stands	Enteral pumps and I.V. stands are items used to administer nutrition given to the patient through a tube that is inserted into the stomach or the small intestine.	Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Components and attachments for enteral feeding systems that are for single patient use are also exempt. Tenn. Code Ann. § 67-6-314(5).

Enteral Nutrition formulas - Includes drug facts box	Nutritional formulas - Including drug facts box	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.

Exam tables		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Eyeglasses- corrective (nonprescription)		Other	Taxable	
Eyeglasses (prescription)	The Tennessee legislature opted to exclude corrective eyeglasses and contact lenses from the definition of prosthetic device. Tenn. Code Ann. § 67-6-316 continues to provide that optometrists, opticians, and ophthalmologists are consumers of property used in their practice and the charges made by them to their patients are exempt from tax.	Other	Taxable	Optometrists, opticians and ophthalmologists continue to pay tax on the purchase price of eyeglasses and contact lenses, and the charges made to their patients are exempt from tax. Tenn. Code Ann. § 67-6-316
Facial Treatments	This item refers to the service provided by licensed aestheticians or medical professionals. These treatments may cleanse, exfoliate, extract impurities, and infuse the skin with hydration.		Nontaxable	This is a nontaxable service.
Feeding Bags - Disposable	Enteral bags are sold separately from the food and are used for individuals who are fed enteral formula either through a tube or catheter. The bags are used generally for up to a 24-hour period which will encompass numerous feedings and are then disposed.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Feeding Catheters		Prosthetic device	Exempt	No prescription required.
Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment	Taxable	Single patient use parts, components and accessories used in conjunction durable medical equipment are subject to tax. Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.

Feeding Plugs	The plug is used to prevent accidental disconnection of the pump from the stomach tube (G tube). The plug is reusable by the patient but is not used for others.	Durable medical equipment	Taxable	Single patient use parts, components and accessories used in conjunction durable medical equipment are subject to tax. Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.
Feeding Tubing -		Durable medical equipment	Taxable	Single patient use parts, components and accessories used in conjunction durable medical equipment are subject to tax. Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.
Fever thermometers - Disposable/SPU		Other	Taxable	
Fever thermometers - Reusable	Thermometers, related parts	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
First aid products and kits	Sales price includes the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. § 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Foley catheter	The Foley catheter is an indwelling urinary catheter retained in the bladder by a balloon inflated with air or liquid. Separate lumens are incorporated within the round shaft of the catheter for drainage of urine, inflation, and introduction of irrigating solutions into the Bladder.	Prosthetic device	Exempt	No prescription required.
Gases - Medical Grade	Air, Carbon Dioxide, Helium, Nitrogen, Oxygen	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Gases - Medical grade - Nitrous Oxide		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.

Gases - Medical grade - Oxygen		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Gases - Non-Medical Grade		Other	Taxable	
Gases - Tanks for	Empty - Tanks only	Other	Taxable	

Gastric Bands	Gastric bands are used to correct morbid obesity in patients that are generally unable to regulate their caloric intake. They are prescription-only implanted devices that are placed around the top portion of the stomach via a minimally invasive “keyhole” or laparoscopic surgical procedure. The placement of the band creates a small pouch at the top of the stomach that holds a volume of approximately 50 milliliters. The pouch fills quickly with food and slows the passage of partially digested food from the top to the bottom of the stomach. As the upper part of the stomach believes it is “full” or satiated, the message to the brain is that the stomach is full and this sensation of satiation helps the person to eat smaller portions, eat less and therefore lose weight over time.	Prosthetic device	Exempt	No prescription required.
Glucose for Insulin Reactions	Tablets, liquid	Other	Taxable	
Glucose meters	Blood sugar monitor	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Grafts	Vascular, Dacron	Prosthetic device	Exempt	No prescription required.
Hair Restoration Services			Nontaxable	Not tangible personal property or a taxable service.
Handrails & Grab Bars	Handrails and grab bars "to assist in rising from commode, tub or shower".	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Hands & Feet implants		Prosthetic device	Exempt	No prescription required.
Head halters		Prosthetic device	Exempt	No prescription required.
Hearing aids	Hearing aid batteries are considered parts of hearing aids	Prosthetic device	Exempt	No prescription required.
Heat lamps	Medical heat lamps are used to generate heat over a confined and controlled area. Heat lamps are prescribed for patients whose bodies are unable to properly regulate their temperatures (i.e., a premature infant) or patients suffering from disease or illness who benefit from controlled doses of ultraviolet radiation.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Hip & Knee implants		Prosthetic device	Exempt	No prescription required.
Hydrogen peroxide		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
ICD/Pacemaker Programmer	ICD/Pacemaker Programmer -- Used for implantable device	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Implanted Expander - Tissue & Breast	Tissue expanders are prescription-only implanted devices that are used to stimulate the growth of new skin. The expander consists of a silicone inflatable balloon implanted in a pocket created beneath the skin. Once inserted into the pocket, the incision is closed with sutures. The expander device includes a small tube and a self-sealing valve, which allows the surgeon to gradually fill the expander percutaneously (through the skin) with saline solution over a period of several weeks or months. While most used in conjunction with breast reconstruction following a mastectomy (cancerous breast removal) procedure, tissue expanders are also used to facilitate replacement of skin that has been compromised due to the presence of certain skin cancers, as well as to repair skin damaged by birth defects, accidents or surgery. In certain instances, the expander remains in the body indefinitely, particularly in the case of certain types of breast reconstruction procedures.	Prosthetic device	Exempt	No prescription required.
Infrared lamps and bulbs	Infrared lamps and bulbs are used for heat therapy, for example to promote wound healing or help reduce muscle spasms.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable and appropriate for use in patient's home or residence and intended to be used in the patient's home. Single patient use accessories and attachments used in conjunction with the durable medical equipment are not exempt.
Infuser Bags	Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable	Other	Taxable	
Infuser Pumps - Worn	Pressure Infuser pump - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings.	Prosthetic device	Exempt	No prescription required.

Inhalation Solutions	Inhalation solutions used to treat or prevent respiratory diseases such as asthma and COPD. Example: albuterol sulfate inhalation solution	Drug	Exempt	Exempt as drugs for human use if dispensed pursuant to a prescription.
Injectable Dermal Fillers	Examples: Juvéderm, Voluma, Volbella	Drug	Exempt	Exempt if items qualify as drugs for human use that are intended to affect the structure of the body by affecting the skin, restoring lost volume, smoothing lines and softening creases, or enhancing facial contours.
Injectable Neurotoxins	Examples: Botox, Jeuveau	Drug	Exempt	Exempt if items qualify as drugs for human use because they are compounds, substances, or preparations intended to affect the function of the body by blocking nerve receptors.
Insulin	Regular Insulin - injectable, NPH Insulin - injectable	Drug	Exempt	No prescription required. Tenn. Code Ann. § 67-6-320(b)(1).
Insulin pump	Devices worn in or on the body that delivers measured does of insulin to the uncontrolled diabetic.	Prosthetic device	Exempt	No prescription required.
Intraaortic balloon pump (IABP)	The IABP is a long tube (catheter) with a collapsed, 8-inch, sausage - shaped plastic balloon at its tip. The catheter is inserted in an artery in your groin. You will be given a shot to numb the area where the tube is inserted, but you will remain awake.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Intragastric Balloons	Intragastric balloons are prescription-only implanted devices used to induce weight loss in morbidly obese patients. The balloon device is inserted through the esophagus and into the stomach as part of an endoscopic procedure by using a placement catheter. After positioning the device in the stomach, the balloon is inflated by introducing saline solution through the placement catheter. Once filled, the catheter is removed. The balloon has a self-sealing valve and remains inflated in the stomach. Weight loss is achieved as the balloon displaces a certain volume in the stomach (typically 400 to 700 cc's), to induce the feeling of fullness and support patients in reducing food intake	Prosthetic device	Exempt	No prescription required.

Intravenous stands		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Irrigation Solutions	Solutions intended for use in wound and tissue irrigation, catheter and drainage tube flushing, dressing preparation, or diluents for medications. Example: sodium chloride irrigation solution	Drug	Exempt	Exempt for human use when dispensed pursuant to a prescription.
IV Nutrients	Nutrients including vitamins, minerals, and amino acids provided into a customer’s veins.	Drug	Exempt	Exempt for human use when dispensed pursuant to a prescription.
IV Poles	IV Poles - stretcher, bed, rolling, etc.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
IV Therapy arm boards-Disposable		Other - medical supply	Taxable	

IV Therapy arm boards-Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
IV Therapy Tourniquets - SPU	Disposable	Other	Taxable	
Kidney dialysis machines and associated parts	Dialysis is a treatment that removes waste and excess fluid from the blood. Hemodialysis circulates blood through the dialyzer (filter) with a machine controlling the function. In Peritoneal Dialysis the abdominal cavity is filled with dialysate which removes waste and then after several hours is drained out.	Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Components and attachments for kidney dialysis machines that are for single patient use are also exempt. Tenn. Code Ann. § 67-6-314(4).
Kinetic Therapy beds	Kinetic Therapy is the continuous side to side rotation of the patient. The Kinetic Therapy beds are designed to address complications associated with immobility which include complications resulting from pulmonary and circulatory problems.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Knee immobilizers		Prosthetic device	Exempt	No prescription required.
Laboratory equipment	Microscopes, incubators, refrigerators, centrifuges	Other	Taxable	
Lift chairs and replacement parts	Lift chairs and replacement parts; A lift chair is an electric 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.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Lithotripters		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Mammography equipment - Diagnostic		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Mastectomy surgical bra	Device for support after corrective surgery or for support.	Prosthetic device	Exempt	No prescription required.
Maxillofacial Devices - Implanted	Maxillofacial Prosthetics is a subspecialty of Prosthodontics. Specially trained experts seek to correct defects in the maxillofacial area (area of the head, face or jaw), resulting from tumors, cancer surgery, traumatic injuries and birth defects. Prostheses are made of human tissue or artificial materials, and include eyes, ears, noses and special devices to improve speech and swallowing.	Prosthetic device	Exempt	No prescription required.
Medical atomizers - Disposable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.	Other	Taxable	
Medical atomizers - Reusable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is reusable.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Medical Instruments - Disposable	Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar	Other	Taxable	
Medical Instruments - Reusable	Clamps, drills, forceps, retractors, scalpels, reamers, scissors	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Medical kits, trays, and packs	Sales price includes the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. § 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Membranes implants	Neuro, Spinal, Joint	Prosthetic device	Exempt	No prescription required.
Mobility Enhancing Car Seats	Car seats that provide restraint and support systems (five-point harnesses) for disabled children who have outgrown standard size child car seats but still need the restraint and support provided by car seats.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Monitors - Stationary	Remote equipment at nurses' station to monitor equipment in patient's rooms.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
MRI/CT	Non-Ferrous equipment, etc.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Nebulizers	Used to convert liquid medication into a mist that can be inhaled into the	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Needleless Drug Delivery System - Injection Guns	Reusable	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Needles - Wound Closure - Suturing	Disposable	Other	Taxable	
Needles & Syringe - Drug Filled	Sales price includes the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. § 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. § 67-6-314(8)
Needles & Syringes - Acupuncture needles (Reusable)		Other - medical supply	Taxable	
Needles & Syringes - Needles - Aspirating		Other - medical supply	Taxable	
Needles & Syringes - Needles - Biopsy		Other - medical supply	Taxable	
Needles & Syringes - Needles - Blood Draw/Access		Other - medical supply	Taxable	
Needles & Syringes - Needles - Hypodermic		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. § 67-6-314(8)
Needles & Syringes - Needles - Insulin		Other - medical supply	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(7)
Needles & Syringes - Needles - Not Inject/Drain	Parts to machines	Other - medical supply	Taxable	
Needles & Syringes - Needles/Syringes Packaged Together		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. § 67-6-314(8)

Needles & Syringes - Syringe - Cannula Package	Interlink System -- Separate Needle-less infusion device from IV sets - Stand-alone items	Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. § 67-6-314(8)
Needles & Syringes		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. § 67-6-314(8)
Nerve Stimulators - Implanted with Leads	Stimulator - Nerve & Leads - For pain and non-pain - Used to treat epilepsy, Parkinson, incontinence	Prosthetic device	Exempt	No prescription required.
Nerve Stimulators - Programmer	Nerve Stim Programmer & Leads -- Used for implantable device	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Ocular implants	Intraocular and cataract	Prosthetic device	Exempt	No prescription required.
Ophthalmoscopes	For the eye	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Orbital implants		Prosthetic device	Exempt	No prescription required.
Ortho biologics implants	Processed Human bone	Prosthetic device	Exempt	No prescription required.
Orthopedic shoes, shoe lifts, inserts, arch supports, heel protector		Prosthetic device	Exempt	No prescription required.
Ostomy - Adhesives	Cement, liquid adhesive, disc tape, gasket sealer	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)

Ostomy - Barriers	Barrier prep wipes, barrier powder	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Ostomy - Catheter	Catheter & Catheter leg strap	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Ostomy - Cleaners / Skin Prep	Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Ostomy - Collection leg bag & pouches	Leg bags, Drain bags, Pouches	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Ostomy - Drain tube and valve		Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Ostomy - Lubricants	Lubricants, lubricant jelly, stoma lubricant	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. § 67-6-314(10)
Otoscopes	For the ear	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Overbed table and tray		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Oxygen Delivery - Respiratory Equipment		Durable medical equipment	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Components and attachments for oxygen delivery equipment that are single patient use items are also exempt. Tenn. Code Ann. § 67-6-314(3)
Oxygen - disposable medical supplies		Other	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Components and attachments for oxygen delivery equipment that are single patient use items are also exempt. Tenn. Code Ann. § 67-6-314(3)

Oxygen – Hyperbaric Chamber	Hyperbaric chamber used to deliver oxygen therapy to an individual		Exempt	Exempt if for human use and dispensed under the direction and management of a licensed practitioner. Tenn. Code Ann. § 67-6-314(3).
Oxygen Tents/Bed		Durable medical equipment	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Components and attachments for oxygen delivery equipment that are single patient use items are also exempt. Tenn. Code Ann. § 67-6-314(3).
Pacemaker	Devices that replace all or part of an internal body organ or replace all or part of the function of a permanently inoperative or malfunctioning internal body organ.	Prosthetic device	Exempt	No prescription required.
Pacemaker - Not Implanted - Not Worn	This pacemaker is completely external and is connected to a device which is not worn in or on the body.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Pacemaker Transmitter		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Pacemakers & Leads		Prosthetic device	Exempt	No prescription required.
Paraffin wax	Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints, tissue, and skin. Used in the treatment of arthritis and joint injuries.	Other	Taxable	
Parenteral - Feeding Bags - Disposable	Parenteral bags are sold separately from the contents and are used for individuals who are unable to consume food through normal means and require nutrition (fluids, fats, vitamins & drugs) being administered by intravenously through an IV pump. The bags are used for up to a 24-hour period and are then disposed.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Parenteral - Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment	Taxable	Single patient use parts, components and accessories used in conjunction durable medical equipment are subject to tax. Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.

Parenteral - Feeding Tubing	The tubing may be used for several days and connects the pump to the patient's entry site.	Durable medical equipment	Taxable	Single patient use parts, components and accessories used in conjunction durable medical equipment are subject to tax. Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.
Parenteral Nutrition	Nutritional formulas - All on prescription	Drug	Exempt	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Parenteral pumps and I.V. Stands	Parenteral pumps and I.V. stands are items used to administer total parenteral nutrition ("TPN") products. TPN is a therapy used by patients who could no longer ingest or digest solid foods. Usually, this condition is a result of removal of a large portion of the intestine. TPN products are delivered intravenously. The I.V. stand and pump are necessary for the parenteral nutrition system to work properly.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Patient lift	Hydraulic or electric lift used to raise and transfer patient from bed to chair, wheelchair, commode or bathtub.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Patient positioners		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Penile Pump	External vacuum system that restores sexual function in impotent men. System includes a pump and constriction rings. The pump fits over the penis and assists men in achieving erections. Once erection is achieved, a constriction ring is placed on the penis to sustain the erection.	Prosthetic device	Exempt	No prescription required.

Percussor	Vibrating machine used to break up tenacious secretions in patients (who are) unable to cough effectively.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Physical Therapy - Equipment & Tools	Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212	Other	Taxable	
Platelet separator	Platelet sequestration, cell savers	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Povidone Iodine (PVP)		Over the counter Drug	Exempt	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Pressure garments	Edema gloves, mast pants, burn garments	Prosthetic device	Exempt	No prescription required.
Pressure reduction therapy beds	Pressure Reduction Therapy is used primarily in the treatment of pressure ulcerations, severe burns, skin graphs and open wounds resulting from massive trauma. These beds provide redistribution of the patient's weight and reduction in surface interface pressures, thereby maintaining proper blood flow. The beds included in this group are comprised of a series of cushions that are fed by a manifold that is attached to a blower or motor that pushes air through the cushions. This treatment also helps to prevent the development of additional pressure ulcerations and helps to provided wound infection control. Patients suffering from long-term immobility suffer from increased pressure between the skin and the support surface on which they are placed. This pressure causes the compression of the patient's tissues between the support surface and the patient's bone resulting in the reduction of blood flow to the affected areas. After a period of time, generally a matter of minutes, toxins and chemical wastes produced by the body's tissues along with oxygen deprivation result in the necrosis or death of the affected tissues.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Programmable Drug Infusion Device -worn on the body	Isomed, Synchromed	Prosthetic device	Exempt	No prescription required.

Programmable drug infusion pump - not worn	IVAC, PCA, Level I infuser	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Radiology equipment - Diagnostic	X-Ray, Lead shields, lead garments	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Red Light Therapy	Including red light therapy used as part of a medical treatment plan		Non-taxable	Not tangible personal property or a taxable service.
Resp.-Pulse oximetry equipment	Pulse oximeters, blood parameter monitors	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Respiratory - Nebulizer		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Respiratory Bags - Resuscitation	A flexible air chamber, about the size of an American football, attached to a face mask via a shutter valve. When the air chamber or "bag" is squeezed, the device forces air into the patient's lungs; when the bag is released, it self-inflates, drawing in ambient air.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Respiratory equipment	ABG machines, blood gas analyzer	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Respiratory Equipment Not Oxygen Delivery	Equipment used in respiratory treatments excluding items used to deliver oxygen; such as sensors; analyzers	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Respiratory Humidifier	An O2 humidifier is a specialty humidifier which connects to a patient's O2 equipment and mixes moist air with the O2. The humidifiers do not work as stand-alone equipment and must be connected to O2 equipment. Humidifiers are prescribed for patients suffering from dry nose or throat. Humidifiers add moisture to the air and help relieve dry nose, dry throat, dry skin or lips. Humidifiers may produce cold or hot mists. Humidifiers are commonly prescribed for patients with respiratory illnesses or diseases.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Resuscitators - Disposable		Other	Taxable	
Resuscitators - Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Rubbing Alcohol		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Safety equipment	Goggles, shields	Other	Taxable	
Salem sump with anti-reflux valve -	The Salem sump is a tube which is inserted in the nose and runs into the stomach. It is primarily used to remove the contents of the stomach. It can also be used to instill liquid food or other substances into the stomach. Filling and emptying the stomach are functions of the body.	Prosthetic device	Exempt	No prescription required.
Scooters & Transporters		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.

Scopes & Lasers	Endoscope, etc.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Seat Cushions - Comfort		Other	Taxable	
Seprafilm	Seprafilm is a unique bioresorbable membrane that serves as a barrier to separate opposing tissue within the body. The use of Seprafilm significantly reduces the incidence, severity, and extent of post-surgical adhesions which are a natural consequence of surgery and lead to serious postoperative complications. Seprafilm is inserted prior to closure of the wound to prevent the adhesion of two surfaces of tissue. Post-surgical adhesions can occur after both open and laparoscopic surgery. They result from the normal process of tissue repair and form when tissue surfaces that are usually separated become united. The complications resulting from adhesion vary depending on the type of surgery involved, and can include bowel obstruction, infertility, and difficulty in reoperative procedures. Due to the serious nature of the complications, it is an important objective to reduce the occurrence of adhesion.	Prosthetic device	Exempt	No prescription required.
Shoes - Post operative		Prosthetic device	Exempt	No prescription required.
Shoulder & Elbows implants		Prosthetic device	Exempt	No prescription required.
Sitz bath		Other	Taxable	
Skin Care Products	Skin care products including medical-grade and clinically tested skincare products.	Other	Taxable	
Skin closures	These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.	Other	Taxable	
Skin implants - Synthetic		Prosthetic device	Exempt	No prescription required.
Skin Peels	Chemical solutions applied to the skin to remove skin layers.	Drug	Exempt	Exempt for human use and dispensed pursuant to a prescription. Superficial peels do not qualify for this exemption.
Sleeves - Compression	Compression sleeves are prescribed for individuals with swollen limbs. The sleeves compress swollen tissues and stop fluid buildup. The compression sleeves also provide support for the muscles so that they pump fluid away from the area more effectively.	Prosthetic device	Exempt	No prescription required.

Sling scales		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Slings		Prosthetic device	Exempt	No prescription required.
Spas, hot or cold	Spas which are available for sale to the general public and not specifically manufactured for medical purposes.	Other	Taxable	
Specialty chairs	Specialty chairs are wheelchairs adapted for specific uses or functions. Examples are all terrain wheelchairs and pool wheelchairs.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Speech aids - Electronic - worn on the body	Worn	Prosthetic device	Exempt	No prescription required.
Speech aids - Electronic - not worn	Hand-held, non-worn vibrator which is pressed against the neck or face so that vibrations transmit into the airway.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Sphincters		Prosthetic device	Exempt	No prescription required.
Splint & Splint materials		Prosthetic device	Exempt	No prescription required.
Staple Remover - Wound Closure	Disposable	Other	Taxable	
Stapler - Empty - one Use Only		Other	Taxable	

Stapler - Empty - Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Stapler - Preloaded - Non-reloadable	A disposable item that is attached to and delivers an exempt prosthetic device is considered part of the exempt prosthetic device.	Prosthetic device	Exempt	
Stapler - Preloaded - Reloadable - SPU	Sales price includes the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. § 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Staples, Sutures and Suture Alternatives	Use to hold skin, internal organs, blood vessels and all other tissues of the human body together, after they have been severed by injury or surgery. Example is absorbable hemostat.	Prosthetic device	Exempt	No prescription required.
Stent implanted through Endoscopy	A stent is mounted on an angioplasty balloon for it to be delivered to the diseased area for deployed. The balloon is inflated, and the stent along with it. When the balloon is deflated and withdrawn, the stent remains in place, serving as a permanent scaffolding for the newly widened artery.	Prosthetic device	Exempt	No prescription required.
Stents	Maintain the natural opening in the body. It is implanted into the body.	Prosthetic device	Exempt	No prescription required.
Sterilizers - Chemical		Other - medical supply	Taxable	
Stethoscope		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Stirrups		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Stockings - Compression	Used to relieve the discomfort of varicose veins, venous stasis, post sclerotherapy and deep vein thrombosis.	Prosthetic device	Exempt	No prescription required.
Stretchers		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Stump shrinker		Prosthetic device	Exempt	No prescription required.
Suction Catheter	This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.	Other	Taxable	Single patient use means the accessories, attachments, and parts are manufacturer recommended and intended to be used by a single person.
Suction regulators		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Surgical Laser Devices		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Surgical Mesh implants	Marlex	Prosthetic device	Exempt	No prescription required.
Surgical tables		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Suspensories	Male suspensories are designed to isolate and support the testicles. Suspensories are used after vasectomies, injuries or in cases of disease. Used to reduce pain and swelling in the scrotum.	Prosthetic device	Exempt	No prescription required.
Swivel seats	The swivel seats enable a handicapped person to rotate his/her body, while sitting, to get into position to rise from a chair.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Tendon implants		Prosthetic device	Exempt	No prescription required.
Tens units - not worn	Equipment used to stimulate the muscles to prevent atrophy. This version is not worn.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Tens units - worn	Equipment used to stimulate the muscles to prevent atrophy. This version is worn.	Prosthetic device	Exempt	No prescription required.
Testicular & Penile implants		Prosthetic device	Exempt	No prescription required.
Therapy - Cold	Cold compression	Other - medical supply	Taxable	
Therapy - Heat	Heat warmers	Other - medical supply	Taxable	
Tongue depressors		Other - medical supply	Taxable	
Tourniquet - Non-Pneumatic	A tourniquet is a tightly tied band applied around a body part (an arm or leg) sometimes used to stop severe traumatic bleeding. These are reusable.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Tourniquet - Pneumatic	Broad band of fabric with inflatable bladder, connected on one side to an inflation bulb and the other to a manometer for measuring blood pressure	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Trachea tubes		Prosthetic device	Exempt	No prescription required.
Tracheostomy Speaking Valve	The speaking valve is a button-like piece of equipment that is placed on the outer hub of the tracheostomy tube. The one-way valve opens to let air in through the tracheostomy when the patient inspires. The valve closes during expiration, causing the air to follow the normal route of expiration and permitting speech.	Prosthetic device	Exempt	No prescription required.
Traction Devices - on the body	Cervical, pelvic	Prosthetic device	Exempt	No prescription required.
Traction equipment	Traction equipment "used for therapy in the treatment of orthopedic diagnosis involving the skeletonal system".	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Transducer gel		Other - medical supply	Taxable	
Transfer belts	Belt that fits around waist of patient - to assist in the transfer of patients	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Transfer benches		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Trusses		Prosthetic device	Exempt	No prescription required.
Ultrasound equipment	Ultrasound Probes, Ultrasound Transducers, Mini dopplers	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient’s home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Vaccines		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription. Exemption also includes drugs sold to medical treatment facilities that will be dispensed pursuant to prescription to patients.
Vaporizers		Durable medical equipment	Exempt	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Vena Cava Filter	Inserted into a patient's body and becomes a permanent part of the vena cava wall - traps blood clots	Prosthetic device	Exempt	No prescription required.
Venous blood sets		Other	Taxable	
Visually Impaired Supplies & Equipment - Other		Other	Taxable	
Vitamins	Therapeutic grade vitamins sold in powder, pill, and capsule form.		Taxable	No prescription required. Taxable tangible personal property. Dietary supplements are not drugs.
Walkers		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Wheelchair Cushions - Brace/Support	Not attached/Does not become a component part of the wheelchair itself.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.
Wheelchair ramps	Tangible Personal Property only, building materials such as wood or concrete are not included in this item.	Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.
Wheelchairs		Mobility enhancing equipment	Taxable	Exempt when sold according to a prescription for human use.

Whirlpools (portable, over-the-tub type devices only)	Not available for sale to the general public, specifically manufactured for a medical purpose.	Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.

Wound Closure Needles - Suturing w/Thread	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. § 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
X-Ray developer solution		Other - medical supply	Taxable	
X-Ray equipment		Durable medical equipment	Taxable	Exempt if sold for home use and sold according to a prescription. Items must be suitable for use and intended to be used in the patient's home. A patient's home can be a residential facility, such as a nursing home, assisted care center or school dormitory. Single patient use accessories and attachments, (e.g., masks, tubing and mouth pieces) used in conjunction with the durable medical equipment are not exempt.