

**CHAPTER 209****(SB 86)**

AN ACT relating to sales and use taxes.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

Section 1. KRS 139.472 is amended to read as follows:

- (1) "Prescription medicine" shall mean and include:
  - (a) Any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for such use which is prescribed for the treatment of a human being by a person authorized to prescribe the medicines and dispensed on prescription by a registered pharmacist in accordance with law; and
  - (b) Medical oxygen when purchased by the patient for private use.
- (2) "Prosthetic devices and physical aids" for the purpose of this section shall mean and include artificial devices prescribed by a licensed physician, or individually designed, constructed or altered solely for the use of a particular crippled person so as to become a brace, support, supplement, correction or substitute for the bodily structure including the extremities of the individual; artificial limbs, artificial eyes, hearing aids prescribed by a licensed physician, or individually designed, constructed or altered solely for the use of a particular disabled person; crutches, walkers, hospital beds, wheelchairs, ***wheelchair repair and replacement parts***, and wheelchair lifting devices for the use of invalids and crippled persons; colostomy supplies, ***urostomy supplies, ileostomy supplies***, insulin and diabetic supplies, such as hypodermic syringes and needles, and sugar (urine and blood) testing materials purchased for use by diabetics.
- (3) The terms "sale at retail," "retail sale," "use," "storage" and "consumption" as used in this chapter shall not include the sale, use, storage or consumption of prescription medicine, prosthetic devices and physical aids.

Section 2. The provisions of this Act shall apply to sales made on or after August 1, 2000.

**Approved March 29, 2000**

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