

HB 1817 -- SALES TAX EXEMPTION OF CERTAIN MEDICAL DEVICES

SPONSOR: Thomas

This bill authorizes a sales tax exemption for sales of class III medical devices that use electric fields for the purposes of treating cancer, including components, repair parts, and disposable or single-patient-use supplies required for such devices.

Current law provides a sales tax exemption for certain durable medical equipment as defined on January 1, 1980, by the federal Medicare program. This bill removes the reference to January 1, 1980.

Additionally, current law provides a sales tax exemption for the sales or rental of manual and powered wheelchairs, including parts. The bill also applies the exemption to accessories for such wheelchairs.

This bill is similar to HCS HB 154 (2023) and HB 1864 (2022).