



1        1. "Durable medical equipment" means equipment, including  
2 repair and replacement parts for same, which:

3            a. can withstand repeated use,

4            b. is primarily and customarily used to serve a medical  
5 purpose,

6            c. generally is not useful to a person in the absence of  
7 illness or injury, and

8            d. is not worn in or on the body.

9        Provided, the term durable medical equipment shall not include  
10 mobility-enhancing equipment as defined in this section;

11        2. "Mobility-enhancing equipment" means equipment, including  
12 repair and replacement parts for same, which:

13            a. is primarily and customarily used to provide or  
14 increase the ability to move from one place to another  
15 and which is appropriate for use either in a home or a  
16 motor vehicle,

17            b. is not generally used by persons with normal mobility,  
18 and

19            c. does not include any motor vehicle or equipment on a  
20 motor vehicle normally provided by a motor vehicle  
21 manufacturer.

22        Provided, the term mobility-enhancing equipment shall not  
23 include durable medical equipment as defined in this section;

1       3. "Outpatient medical devices" means devices that are  
2 installed in an outpatient procedure and include the following:

- 3           a. high-dose-rate brachytherapy,
- 4           b. pacemakers,
- 5           c. catheters, and
- 6           d. capsules used in capsule endoscopy;

7       4. "Practitioner" means a physician, osteopathic physician,  
8 surgeon, podiatrist, chiropractor, optometrist, pharmacist,  
9 psychologist, ophthalmologist, nurse practitioner, audiologist or  
10 hearing aid dealer or fitter who is licensed by the state as  
11 required by law; and

12       5. "Prosthetic device" means a replacement, corrective or  
13 supportive device, including repair and replacement parts for same,  
14 worn on or in the body to:

- 15           a. artificially replace a missing portion of the body,
- 16           b. prevent or correct physical deformity or malfunction,
- 17           or
- 18           c. support a weak or deformed portion of the body.

19       Provided, the term prosthetic device shall not include  
20 corrective eyeglasses, contact lenses or hearing aids.

21       B. There are hereby exempted from the tax levied by Section  
22 1351 et seq. of ~~7~~ this title sales of drugs for the treatment of  
23 human beings, medical appliances, medical devices and other medical

1 equipment including but not limited to corrective eyeglasses,  
2 contact lenses, hearing aids, prosthetic devices, ~~as defined in~~  
3 ~~subsection C of this section,~~ durable medical equipment, ~~as defined~~  
4 ~~in subsection D of this section,~~ and mobility-enhancing equipment  
5 and outpatient medical devices, ~~as defined in subsection E of this~~  
6 ~~section,~~ when administered or distributed by a practitioner, ~~as~~  
7 ~~defined in subsection B of this section,~~ who is authorized by law to  
8 administer or distribute such items or when purchased or leased by  
9 or on behalf of an individual for use by such individual under a  
10 prescription or work order of a practitioner who is authorized by  
11 law to prescribe such items and when the cost of such items will be  
12 reimbursed under the Medicare or Medicaid Program.

13 B. ~~The term "practitioner" means a physician, osteopathic~~  
14 ~~physician, surgeon, podiatrist, chiropractor, optometrist,~~  
15 ~~pharmacist, psychologist, ophthalmologist, nurse practitioner,~~  
16 ~~audiologist or hearing aid dealer or fitter who is licensed by the~~  
17 ~~state as required by law.~~

18 C. ~~The term "prosthetic device" means a replacement, corrective~~  
19 ~~or supportive device, including repair and replacement parts for~~  
20 ~~same, worn on or in the body to:~~

- 21 1. ~~Artificially replace a missing portion of the body;~~
- 22 2. ~~Prevent or correct physical deformity or malfunction; or~~
- 23 3. ~~Support a weak or deformed portion of the body.~~

1       ~~Provided, the term shall not include corrective eyeglasses,~~  
2 ~~contact lenses or hearing aids.~~

3       ~~D. The term "durable medical equipment" means equipment,~~  
4 ~~including repair and replacement parts for same, which:~~

5           ~~1. Can withstand repeated use;~~

6           ~~2. Is primarily and customarily used to serve a medical~~  
7 ~~purpose;~~

8           ~~3. Generally is not useful to a person in the absence of~~  
9 ~~illness or injury; and~~

10          ~~4. Is not worn in or on the body.~~

11       ~~The term "durable medical equipment" shall not include "mobility~~  
12 ~~enhancing equipment" as defined in subsection E of this section.~~

13       ~~E. The term "mobility enhancing equipment" means equipment,~~  
14 ~~including repair and replacement parts for same, which:~~

15           ~~1. Is primarily and customarily used to provide or increase the~~  
16 ~~ability to move from one place to another and which is appropriate~~  
17 ~~for use either in a home or a motor vehicle;~~

18           ~~2. Is not generally used by persons with normal mobility; and~~

19           ~~3. Does not include any motor vehicle or equipment on a motor~~  
20 ~~vehicle normally provided by a motor vehicle manufacturer.~~

21       ~~The term "mobility enhancing equipment" shall not include~~  
22 ~~"durable medical equipment" as defined in subsection D of this~~  
23 ~~section.~~

1 SECTION 2. This act shall become effective July 1, 2012.

2 SECTION 3. It being immediately necessary for the preservation  
3 of the public peace, health and safety, an emergency is hereby  
4 declared to exist, by reason whereof this act shall take effect and  
5 be in full force from and after its passage and approval.

6  
7 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
8 02/29/2012 - DO PASS, As Amended and Coauthored.  
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