

40-9-27. Prescribed vitamins, minerals and dietary supplements.

(a) Any vitamins, minerals and dietary supplements, which are used, sold, furnished, dispensed and prescribed by any physician licensed to practice medicine, chiropractor, orthodontist, and podiatrist in the performance of his professional services shall be exempt from any city, county and state sales tax. This exemption shall apply only to vitamins, minerals, and dietary supplements dispensed by prescription by the professionals listed in this subsection.

(b) The exemption provided for in subsection (a) shall be in addition to any and all exemptions from sales tax provided for in Article 1 of Chapter 23 of Title 40, Revenue and Taxation, as last amended.

History: Acts 1985, No. 85-630.