

#### 40-9-30. Medical supplies

(a) As used in this section, the term "durable medical equipment" means equipment which can stand repeated use, is used to serve a purpose for medical reasons, and is appropriate and suitable for use in the home.

(b) Oxygen or durable medical equipment dispensed under orders from a duly licensed physician by a participating provider to a recipient of benefits under the Medicare program shall be exempt from state and local sales and use taxes.

(c) A participating provider who rents or leases oxygen or durable medical equipment to a recipient of benefits under the Medicare or Medicaid program under orders from a duly licensed physician shall be exempt from all state and local rental and leasing taxes.

History: Acts 1993, No. 93-353.