



**Financial Services**  
 Sales Tax Division  
 215 North Mason Street, 2<sup>nd</sup> Floor  
 P.O. Box 580  
 Fort Collins, CO 80522  
**970.221.6780**  
 970.221.6782 - fax  
[fcgov.com/salestax](http://fcgov.com/salestax)

## MEDICAL SUPPLIES AND EQUIPMENT

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of Chapter 25, Article III of the Code of the City of Fort Collins (the "Tax Code"), as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be relied upon as an official interpretation of the Tax Code applicable in all circumstances. Instead, specific reference should be made to the Tax Code and related ordinances for what is required in any particular circumstance.

### MEDICAL SUPPLIES AND EQUIPMENT

The City of Fort Collins Sales and Use Tax Ordinance provides an exemption for medical supplies such as drugs and prosthetic medical and dental appliances when sold for direct use by a patient in accordance with a prescription or other written directive issued by a licensed practitioner of medicine, dentistry or podiatry.

This exemption excludes consumable supply items purchased for use by medical and dental practitioners or medical facilities in providing their services, even if the item is individually packaged for one time use by a patient.

The exemption applies only to items purchased for human consumption. Prosthetic appliances for animal use are taxable.

**NOTE:** Medical and/or therapeutic devices or equipment are not exempt even if sold with a doctor's prescription. Such items may include elastic knee braces, waterbeds, hot tubs, exercise bicycles, etc.

The following lists are not necessarily exhaustive but are meant only as examples. If you have further questions about the taxability of particular medical supplies, write to: City of Fort Collins Sales Tax Department, P.O. Box 580, 215 N. Mason Street, 2<sup>nd</sup> Floor, Fort Collins, Colorado 80522, or call 970-221-6780.

<b>MEDICAL SUPPLIES &amp; EQUIPMENT</b>		
DESCRIPTION	TAXABLE	EXEMPT
<b>DOCTOR SUPPLIES</b>		
Adhesive tape	X	
Bandages	X	
Casting material	X	
Catheters, non-permanent	X	
Cidex Solution	X	
Disinfectant	X	
Disposable thermometers	X	
Disposable towels	X	
Drape sheets	X	
Dressings	X	
Free samples	X	
Lamino rolls	X	
Latex gloves	X	

DESCRIPTION	TAXABLE	EXEMPT
Masks	X	
Splints	X	
Table paper	X	
Tongue blades	X	
Urine sample cups	X	
X-ray equipment	X	
X-ray film	X	
X-ray supplies	X	
<b>BLOOD OR URINE TESTS</b>		
Blood and urine testing kits (non-diabetic)	X	
Chemstrip		X
Dextrostix		X
Flu test kits	X	
Glucostix		X
Hematest	X	
Microstix	X	
Mono Dri Dot Test (Mononucleosis)	X	
Multistix	X	
Pregnancy test	X	
Pregnosticon Test	X	
Rhuemonosticon	X	
<b>PATIENT SUPPLIES (when sold for direct personal use of specific individual)</b>		
Air compressors (respiratory therapy)	X	
Alternating pressure pumps/pads	X	
Apnea monitors	X	
Aspirators and suction equipment	X	
Bath bench	X	
Beds	X	
Beds for neuromuscular ailments		X
Blood and urine testing kits (non-diabetic)	X	
Canes	X	
Catheters, non-permanent	X	
Catheters, permanent		X
Colostomy bags		X
Colostomy sets		X
Colostomy supplies		X
Commodes	X	
Continuous pressure motion machine	X	
CPAPS (adult apnea monitor)	X	
Crutches		X
Dietary supplements	X	
Eggcrated mattresses	X	
Enteral feeding equipment	X	
Enteral formula (at food rate)	X	
Enteral pumps	X	
Gloves	X	
Glucose		X
Glucose monitor supplies		X
Glucose monitors		X
Heel protectors	X	

DESCRIPTION	TAXABLE	EXEMPT
Ileostomy supplies		X
Incontinent supplies	X	
Infusion pumps	X	
Insulin		X
Insulin injecting devices		X
Insulin measuring devices		X
Intermittent pulsating pressure breather	X	
IV poles	X	
IV pump	X	
IV supplies	X	
Liquid oxygen delivery system		X
Nebulizers	X	
Orthotics & fitted inserts		X
Ostomy supplies		X
Overbed tables	X	
Oxygen concentrators		X
Oxygen cylinders		X
Oxygen meters		X
Oxygen, gaseous		X
Oxygen, liquid		X
Patient lifts	X	
Percussors	X	
Pump cassettes	X	
Sodium chloride	X	
Sterile water	X	
Surgical tape	X	
Syringes (insulin syringe exempt)	X	
TENS unit and muscle stiulator	X	
Toilet seat	X	
Tracheostomy supplies		X
Traction	X	
Transfer board	X	
Trapeze	X	
Tubing	X	
Ventilator	X	
Vitamins and vitamin supplements	X	
Walkers	X	
Wheelchair attachments	X	
Wheelchairs		X
<b>HOSPITAL SUPPLIES</b>		
Admission kits	X	
Adult diapers	X	
Alternating pressure pumps/pads	X	
Aspirators	X	
Baby powder	X	
Bandages	X	
Bath oil	X	
Blood pressure equipment	X	
Blood, plasma, blood products and derivatives		X
Boot cradle	X	
Breast pump	X	

DESCRIPTION	TAXABLE	EXEMPT
Casting material	X	
Catheters	X	
Chapstick	X	
Commode pan	X	
Continuous pressure motion machine	X	
Cotton balls	X	
Culturette	X	
Denture brush	X	
Denture powder	X	
Deodorant	X	
Dialysis equipment	X	
Disposable diapers	X	
Disposable pillows	X	
EKG machines and supplies	X	
Elastic bandage	X	
Enema sets	X	
Face mask	X	
Foot cream	X	
Garment bags	X	
Gauze	X	
Heart monitors	X	
Heel protectors	X	
Ice bucket	X	
Icepacks	X	
Intermittent pulsating pressure breather	X	
Linen	X	
Maternity kits	X	
Moisture barrier	X	
Muscle stimulator	X	
Net parts	X	
Oxygen equipment	X	
Pacifier	X	
Pad Geo Mait Cha	X	
Pads altura care	X	
Pressure role	X	
Room deodorizer	X	
Rubber gloves	X	
Sanitary belts*		X
Sanitary pads*		X
Scrub brush	X	
Set feeding drip	X	
Shampoo	X	
Shave cream	X	
Shroud	X	
Skin care lotion	X	
Slippers	X	
Soap	X	
Splints	X	
Sterile gown	X	
Sterile towels	X	
Suction equipment	X	

DESCRIPTION	TAXABLE	EXEMPT
Swabstick	X	
Tampons*		X
Thermometers	X	
Tissues	X	
Tongue blades	X	
Toothpaste	X	
Tuck wipes	X	
Under pads	X	
Urine collector	X	
Ventilator	X	
Washcloths	X	
<b>PROSTHETICS</b>		
Arms, artificial		X
Auditory prosthetic device		X
Breast forms for mastectomy		X
Cardiac prosthetic device		X
Contact lenses, corrective		X
Dental prosthetic device		X
Dentures and dental appliances		X
Eyeglasses, corrective		X
Eyes, artificial		X
Hearing aids and batteries		X
Larynxes, artificial		X
Legs, artificial		X
Ophthalmic or ocular prosthetic device		X
Orthopedic prosthetic devices or appliance		X
Otology implants		X
Pacemakers		X
Shoes, special (prescribed)		X

\*Menstrual care products are exempt.

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71                      Definitions.  
Section 25-73 (c) (9)            Exemptions.  
Section 25-74 (b) (13)        Exemptions.

November 1, 2021