



**Certificate of State Sales and Use Tax Exemption
covering institutional or retail dealer purchases
of medical-related property**

This certifies that the tangible personal property listed below, or on the attached list

purchased from _____

Name of vendor

Street

City, State, ZIP

will be sold or dispensed to and fully consumed by my/our institutional patients or my/our retail customers as:

Mark one or more, as applicable.

- drugs prescribed by physicians or dentists [R.S. 47:305(D)(1)(j)]; and/or,
- orthotic and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians or licensed chiropractors for personal consumption or use [R.S. 47:305(D)(1)(k)]; and/or,
- ostomy, ileostomy, or colostomy devices or appliances, including catheters or any related items, which are required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste [R.S. 47:305(D)(1)(l)]; and/or,
- patient aids prescribed by physicians or licensed chiropractors for home use [R.S. 47:305(D)(1)(m)]; and/or,
- medical devices to be used personally and exclusively by my/our patients or retail customers in the medical treatment of various diseases under the supervision of and prescribed by registered physicians [R.S. 47:305(D)(1)(s)]; and/or
- orthotic devices, prosthetic devices, prostheses, and restorative materials utilized or prescribed by dentists in connection with health care treatment or for personal consumption or use [R.S. 47:305(D)(1)(t)]; and/or,
- insulin, either prescription or nonprescription, for personal consumption or use (R.S. 47:305.2).

Name and Address of Purchaser

Signature of Authorized Representative

Date

General Information

- This form is for completion and presentation to their vendors by medical institutions and retail dealers in lieu of payment of the state sales tax when making purchases of tangible personal property that the institutions or retail dealers will sell to patients or customers without the collection of the state sales tax, by application of one or more of the statutory exemptions listed above. Vendors will retain the form as documentation of the exemptions allowed to their customers.
- This form cannot be used by medical institutions when making purchases of durable assets for institutional use, such as laboratory equipment, X-ray film, bedding, or wheelchairs for general patient use.