

By: Deuell

S.B. No. 571

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from sales and use taxes of certain health
3 care supplies.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 151.313, Tax Code, is amended by
6 amending Subsection (a) and adding Subsections (e) and (f) to read
7 as follows:

8 (a) The following items are exempted from the taxes imposed
9 by this chapter:

10 (1) a drug or medicine, other than insulin, if
11 prescribed or dispensed for a human or animal by a licensed
12 practitioner of the healing arts;

13 (2) insulin;

14 (3) a drug or medicine that is required to be labeled
15 with a "Drug Facts" panel in accordance with regulations of the
16 federal Food and Drug Administration, without regard to whether it
17 is prescribed or dispensed by a licensed practitioner of the
18 healing arts;

19 (4) a hypodermic syringe or needle;

20 (5) a brace; hearing aid or audio loop; orthopedic,
21 dental, or prosthetic device; ileostomy, colostomy, or ileal
22 bladder appliance; or supplies or replacement parts for the listed
23 items;

24 (6) a therapeutic appliance, device, and any related

1 supplies specifically designed for those products, if dispensed or
2 prescribed by a licensed practitioner of the healing arts, when
3 those items are purchased and used by an individual for whom the
4 items listed in this subdivision were dispensed or prescribed;

5 (7) corrective lens and necessary and related
6 supplies, if dispensed or prescribed by an ophthalmologist or
7 optometrist;

8 (8) specialized printing or signalling equipment used
9 by the deaf for the purpose of enabling the deaf to communicate
10 through the use of an ordinary telephone and all materials, paper,
11 and printing ribbons used in that equipment;

12 (9) a braille wristwatch, braille writer, braille
13 paper and braille electronic equipment that connects to computer
14 equipment, and the necessary adaptive devices and adaptive computer
15 software;

16 (10) each of the following items if purchased for use
17 by the blind to enable them to function more independently: a slate
18 and stylus, print enlarger, light probe, magnifier, white cane,
19 talking clock, large print terminal, talking terminal, or harness
20 for guide dog;

21 (11) hospital beds, including mattresses;

22 (12) blood glucose monitoring test strips;

23 (13) an adjustable eating utensil used to facilitate
24 independent eating if purchased for use by a person, including a
25 person who is elderly or physically disabled, has had a stroke, or
26 is a burn victim, who does not have full use or control of the
27 person's hands or arms;

1 (14) subject to Subsection (d), a dietary supplement;
2 and

3 (15) intravenous systems, supplies, and replacement
4 parts designed or intended to be used in the diagnosis or treatment
5 of humans.

6 (e) For purposes of this section, a product is an
7 intravenous system if the product is designed or intended to be used
8 to administer fluids, electrolytes, blood and blood products, or
9 drugs to patients, or to withdraw tissue samples, blood, or fluids
10 from patients, without regard to whether the product is designed or
11 intended to be inserted subcutaneously or into a vein, artery,
12 cavity, muscle, organ, or other part of the body. The term includes
13 access ports, adapters, bags and bottles, cannulae, cassettes,
14 catheters, clamps, connectors, drip chambers, extension sets,
15 filters, in-line ports, luer locks, needles, poles, pumps and
16 batteries, spikes, tubing, valves, volumetric chambers, and items
17 designed or intended to connect qualifying products to one another
18 or to secure qualifying products to a patient.

19 (f) In this section, "hospital bed" means a bed specially
20 designed for patients with special features for the comfort and
21 well-being of the patient and for the convenience of health care
22 workers and includes any devices built into the bed or designed for
23 use with the bed. A hospital bed may have, but is not required to
24 have, wheels, adjustable height for the entire bed, the head, and
25 the feet, adjustable side rails, and electronic buttons to operate
26 both the bed and other nearby electronic devices. The term includes
27 infant warmers, incubators, other beds for neonatal and pediatric

1 patients, and beds specifically designed and marketed for use for
2 the rest, recuperation, and treatment of obese patients, obstetric
3 patients, and burn patients. The term "hospital bed" does not
4 include stretchers, gurneys, or delivery tables.

5 SECTION 2. The change in law made by this Act is a
6 clarification of existing law and does not imply that existing law
7 may be construed as inconsistent with the law as amended by this
8 Act.

9 SECTION 3. This Act takes effect September 1, 2013.