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SB447 Exempts Sales of Certain Medical Equipment

The 2019 Legislature recently passed and the Governor signed [SB447](#) that exempts certain durable medical equipment, oxygen delivery equipment and mobility enhancing equipment, including any repair and replacement parts, from sales and use taxes. The new law became effective on July 1, 2019.

Durable medical equipment includes, but is not limited to, abduction and orthotic pillows, anesthesia ventilators, bone growth stimulators, dialyzers, enteral feeding systems, drug infusion devices and kidney dialysis machines.

Oxygen delivery equipment includes, but is not limited to, tanks and concentrators, ventilators, nebulizers, oral-nasal cannulas and continuous positive airway pressure (CPAP) machines.

Mobility enhancing equipment includes, but is not limited to, wheelchairs, walkers, canes, crutches, mobility enhancing car seats for children with disabilities and swivel seats for persons with disabilities.

To be exempt from sales tax, all items must be prescribed for human use by a licensed provider of health care acting within his or her scope of practice.

Definitions of said equipment that is found in SB447 text is as follows:

Section 2 defines durable medical equipment.

“Durable medical equipment” means equipment, including any repair and replacement parts therefor, which:

- (a) Can withstand repeated use;
- (b) Is primarily and customarily used to serve a medical purpose;
- (c) Generally, is not useful to a person in the absence of illness or injury; and
- (d) Is not worn in or on the body.

Section 3 defines mobility enhancing equipment.

“Mobility enhancing equipment” means equipment, including any repair and replacement parts therefor, which:

- (a)** Is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle;
- (b)** Is not generally used by persons with normal mobility; and
- (c)** Does not include any motor vehicle or equipment on a motor vehicle normally provided by a manufacturer of motor vehicles.

Section 4 defines oxygen delivery equipment.

“Oxygen delivery equipment” means equipment, including any repair and replacement parts therefor, which is used to deliver oxygen or aerosolized medicine to a person.

Section 6 exempts all three types of equipment from sales and use tax if they are prescribed for human use by a licensed provider of health care.

Nevada Department of Taxation

If you have any questions, please contact our Call Center at (866) 962-3707. Hours of operation are Monday through Friday 8:00am to 5:00pm Pacific Time.