

Survey of Sales Tax on Ophthalmic Materials

<b>State</b>	<b>Provision Excluding Ophthalmic Materials from Sales Tax (Y/N)</b>	<b>Citation</b>
Alabama	N (Tax required)	ALA. CODE § 40-23-1 (1975)
Alaska	No sales and use tax (along with Montana, New Hampshire, and Oregon)	N/A
Arizona	Y	ARIZ. ADMIN. CODE § 42-5159-18 (2012)
Arkansas	N (Tax required)	Streamlined Sales and Use Tax Agreement, from State of Arkansas Sales and Use Tax Section to Internal Revenue Service (July 28, 2010).
California	N (Tax required)	CAL. CODE REGS. tit. 7 § 1506 (2003)
Colorado	Prescription – Y Non-Prescription – N	COLO. CODE REGS. § 39-26-717 (2012)
Connecticut	Eyeglasses, frames, lenses – Y Sunglasses, Glass Cleaning Solution, Camera Lenses – N	CONN. AGENCIES REGS. § 12-426-14 (1980)
Delaware	DE does not impose a sales tax, but does impose a gross receipts tax.	N/A
Florida	Prescription – Y Non-Prescription – N	FLA. STAT. § 212.08 (2011)
Georgia	Prescription – Y Non-Prescription – N	GA. CODE. ANN. § 48-8-3 (2011)

Hawaii	Hawaii does not have a sales tax, although they do have a use tax and a gross receipts tax	N/A
Idaho	N (Tax required)	IDAHO ADMIN. CODE r. 35.01.02.100 (2009)
Illinois	Lower sales tax (1%) for ophthalmic materials	ILL. ADMIN. CODE tit. 86 § 130.311 (2010)
Indiana	Y	IND. CODE § 6-2.5-1 (2008)
Iowa	Y (With or without prescription)	IOWA ADMIN. CODE r. 701-18.22 (1986)
Kansas	Y	Kansas Dept. of Revenue, Kansas Sales and Compensating Use Tax, KS-1510 (2012).
Kentucky	N (Tax required)	103 KY. ADMIN. REGS. 26:010 (2009)
Louisiana	When prescribed – Y When sold at retail – N	LA. REV, STAT. ANN. § 47:305(D) (1950)
Maine	Prescription – Y Non-Prescription – N	ME. REV. STAT. 1760 § 5-A (2012)
Maryland	Y	Maryland Sales and Use Tax Bulletin 01-1, Comptroller of Maryland (Mar. 2001)
Massachusetts	Y	MASS. GEN. LAWS ch. 64H, § 6(l) and (z)
Michigan	Prescription – Y Contacts – N	MICH. ADMIN. CODE r. 205.104 (1979)
Minnesota	Y	MINN. STAT. § 297A.67 (2012)

Mississippi	Y	MISS. CODE ANN. § 27-65-105 (2010)
Missouri	N (Tax required)	MO. REV. STAT. § 144.030 (2012)
Montana	No Sales and Use Tax	N/A
Nebraska	Y	316 NEB. ADMIN. CODE § 1-050 (2005)
Nevada	N-Specifically Included	NEV. ADMIN. CODE § 372.320 (1968)
New Hampshire	No Sales and Use Tax	N/A
New Jersey	Y	N.J. STAT. ANN. § 54:32B-8.1 (West 2013)
New Mexico	NM does not impose a Sales Tax, but does impose a Gross Receipts Tax	N.M. CODE R. § 3.2.232.8 (2001)
New York	Prescription – Y Non-Prescription - N	N.Y. COMP. CODES R. & REGS. tit. 20, § 528.5 (1982)
North Carolina	Y – (Prescription)	17 N.C. ADMIN. CODE 7B.5001 (2013)
North Dakota	Y- (Prescribed)	N.D. CENT. CODE § 57-39.2-04 (2011)
Ohio	Y	OHIO ADMIN. CODE § 5739.02(b)(19) (2012) (effective until June 30, 2013)
Oklahoma	Y	OKLA. ADMIN. CODE § 710:65-13-170 (2013)
Oregon	No Sales & Use Tax	N/A
Pennsylvania	Prescription – Y Non-Prescription – N	61 PA. CODE § 52.4 (1977)
Rhode Island	Y	60-1 R.I. ADMIN. CODE § 201:1 (2007)
South Carolina	N- Specifically Included (with the exception of “the sale of prescription lenses that replace a missing part of the eye [...] for example glasses prescribed for a person whose natural lenses have been surgically removed”).	S.C. CODE ANN. REGS. 117-332 (2013)
South Dakota	Y- (Prescription)	S.D. CODIFIED LAWS § 10-46-15.6 (2011)
Tennessee	N- Specifically Included	TENN. CODE ANN. § 67-6-102 (70)(B) (2002)

Texas	Y	34 TEX. ADMIN. CODE § 3.284 (2004)
Utah	N-Specifically Included	UTAH CODE ANN. § 59-12-103 (2012) <i>amended</i> BY R865-19S-66 (MAY 1, 2013).
Vermont	Y	1-3 VT. CODE R. § 107:1.9741(2) (2010)
Virginia	Y	23 VA. ADMIN CODE § 10-210-940
Washington	Y	WASH. ADMIN. CODE § 458-20-150 (2013)
West Virginia	Y	W. VA. CODE R. § 110-15-62 (2013)
Wisconsin	Y	Wis. Admin. Code Tax § 11.45 (2010)
Wyoming	Y	39-15 WYO. CODE R. § 105 (2013)