



Self-Review – Physicians

Taxable

The following are examples of tangible personal property, commonly consumed by physicians, the purchase or lease of which is subject to sales tax:

Medical equipment: surgical instruments, lasers, diagnostic equipment, incubators, monitors, stethoscopes, forceps, scales, respirators, defibrillators, beds, exam tables, pads, etc.

Medical supplies: gloves, masks, gowns, apparel, dressings, tongue depressors, disinfectant, swabs, lenses, chemstrips, tubing, filters, collection bags (unless worn), feeding bags, blood drawing kits, I.V. stands, thermometers, etc.

Cleaning and sterilization supplies

Furniture and fixtures

Office equipment and supplies

Telephone equipment

Computer equipment

Prewritten computer software, upgrades, maintenance agreements, etc.

Repairs and services to equipment

Publications, newsletters, books, magazine subscriptions, etc.

All other tangible personal property purchased to be used or consumed, including Internet purchases*

Nontaxable

The following are examples of purchases not subject to sales tax:

Shipping, freight, or delivery charges (if separately stated on the purchase invoice)

Advertising fees: newspaper, magazine, radio, television, Internet, etc.

Professional services: legal, accounting, etc.

Insurance premiums

Membership dues

Travel, conference fees, etc.

Repairs, renovations, and services to real property, janitorial services, building repairs, snow removal, document shredding, etc.

Custom computer software

Newspaper subscriptions

Purchases from charitable organizations

Human tissue

Purchases for resale

Purchases of the following for human use by a hospital or other medical facility, or by a buyer presenting a prescription**:

- drugs
- syringes
- oxygen
- stoma supplies
- prosthetic devices: implants, casts and casting materials, slings, splints, stents, staples, sutures, artificial limbs, braces, catheters, collection bags (if worn), etc.

*Purchases made on the Internet are treated the same for sales and use tax purposes as any other out-of-state purchases (for example, catalog purchases from out-of-state, etc.) and payment of the use tax to the Tax Commission is required if the seller does not collect the tax.

See **Publication 53, included in this packet, for definitions and further explanation of these items.

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your purchases. If you have a question regarding a specific item not on the lists, contact us at one of the numbers listed on the cover letter, and we will be happy to discuss it with you.

Additional information may be found in Administrative Rule R865-21U-6 and Publication 25. These references and other supplemental research sources may be found on the Internet at tax.utah.gov.