



## Nontaxable Medical and General Grocery List

DR-46NT  
R. 08/01



### Chemical Compounds and Test Kits

*Tax is not imposed on any chemical compound or test kit (including replacement parts) used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs. In addition, the following chemical compounds and test kits are specifically exempt with or without a prescription.*

- Albustix reagent strips and tablets
- Blood pressure testing kits and materials
- Cholesterol tests
- Clinistix reagent strips
- Clinitest tablets, testape and similar products used by diabetics to test urine content
- Combistix reagent strips
- Dextrostix reagent strips
- Dextrotest kit and refills
- Diabetic test kits
- Galatest
- Ictotest reagent tablets
- Sugar test tablets for diabetics
- Thermometers, for human use
- Tuberculin patch test
- Urine testing kits and materials
- Urograph test

### Common Household Remedies

*Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs. In addition, the following common household remedies are specifically exempt with or without a prescription.*

- Adhesive tape
- Alcohol, rubbing and denatured
- Allergy relief products
- Analgesics (pain relievers)
- Antacids
- Anti-malarials
- Antiseptics
- Aromatic spirits of ammonia
- Asthma preparations
- Astringent, except cosmetic
- Band aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers

### Common Household Remedies-continued

- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cathartics
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Decadron turbinaire kit
- Denture adhesive products
- Diarrhea aids and remedies
- Dietary supplements and substitutes
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Ear ache products and ear wax removal products
- Enema preparations
- Epsom salts
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (contact lens cleaning solutions and disinfectants are taxable)
- Eye pads
- First aid kits
- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Fungicides, for use on humans
- Gargles, intended for medical use
- Gauze
- Glucose
- Glycerine products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Heat pads, medicated
- Herbal supplements
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Itch and rash relievers
- Laxatives and cathartics
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers

### Common Household Remedies-continued

- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Mistometers
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapy (nicotine patches and nicotine gum)
- Ointments, medicated
- Opaque drugs
- Oxygen, exempt as medical oxygen
- Pain relievers, oral or topical
- Parasiticides
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Protein hydrolysates
- Rectal preparations (hemorrhoid and rash)
- Rogaine
- Salt tablets
- Sinus reliever
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Urinal bags
- Vitamins and mineral supplements
- Wart removers
- Witch hazel
- Worming treatments, for human use

### Cosmetics and Toilet Articles

*Cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients, **ARE TAXABLE**. These include, but are not limited to, cold creams, suntan lotions, makeup, body lotion, soap, toothpaste, hair spray, shaving products, colognes, perfumes, shampoo, deodorant, and mouthwash. Cosmetic or toilet articles are exempt only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the laws of the state to prescribe medicinal drugs.*

## **Flowers, Seeds, Fertilizers, Etc.**

Fertilizer\*, including peat, topsoil, and manure  
Flower seeds  
Fruit and nut trees  
Fungicides\*  
Herbicides\*  
Insecticides\*  
Pesticides\*  
Vegetable plants and seeds  
Weed killers\*

*\* Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen. However, purchaser must furnish seller a certificate stating that the item is used exclusively for exempt purposes.*

## **General Groceries**

*The following general classifications of grocery products are exempt from tax, except when cooked or prepared on the seller's premises and sold for immediate consumption, sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge.*

Bakery products, for consumption off premises  
Bread or flour products  
Breakfast bars, cereal bars, granola bars, and nutritional food bars, whether or not such products are chocolate-coated  
Canned foods  
Cereal and cereal products  
Cheese and cheese products  
Cocoa and cocoa products\*  
Coffee and coffee substitutes  
Crackers  
Dietary substitutes  
Eggs and egg products  
Fish and fish products  
Frozen foods  
Frozen yogurt, for consumption off premises\*\*  
Fruits and fruit products, including 100 percent fruit juices (fruit drinks labeled ades, cocktails, or drink are taxable)  
Ice cream, for consumption off premises\*\*  
Jellies and preserves  
Margarine, butter, and shortening  
Meal replacement powders and drinks  
Meat and meat products  
Milk and milk products  
Nuts, whether or not chocolate-coated, yogurt-coated, or honey-coated\*  
Popcorn, whether or not caramel-coated\*  
Potatoes and potato chips

## **General Groceries - continued**

Poultry and poultry products  
Pretzels, whether or not chocolate-coated or yogurt-coated\*  
Salads, except those cooked or prepared on seller's premises  
Seafood and seafood products  
Spreads, except those cooked or prepared on seller's premises  
Sugar, sugar products, and substitutes; except candy and like items  
Tea, unless in liquid form  
Vegetable and vegetable products, including natural vegetable products that include natural vegetable juices

*\*Excludes items regarded and advertised as candy, as indicated on the label.*

*\*\*Ice cream; frozen yogurt; similar frozen dairy or nondairy products in cones, small cups, or pints; popsicles; frozen fruit bars; or other novelty items whether or not sold separately are taxable.*

## **Exempt Infant Supplies**

Baby food  
Baby formulas, liquid or powder  
Baby teething lotion  
Baby teething powder  
Pedialyte

## **Exempt Miscellaneous Items**

Bibles, hymn books, and prayer books  
Flags, United States or official state flag of Florida  
Water (excludes those with carbonation and flavorings added)

## **Optical Goods**

*Prescription eyeglasses, including items which become a part thereof, are exempt. Standard or stock eyeglasses and other parts sold without a prescription are taxable.*

## **Pets**

*The purchase by a veterinarian of commonly recognized substances possessing curative or remedial properties which are ordered and dispensed as treatment for a diagnosed health disorder by or on the prescription of a duly licensed veterinarian, and which are applied to or consumed by animals for alleviation of pain or the cure or prevention of sickness, disease, or suffering are exempt. Also exempt are the purchase by a veterinarian of antiseptics, absorbent cotton, gauze for bandages, lotions, vitamins, and worm remedies.*

## **Prosthetic Appliances and Orthopedic Appliances**

*In addition to the specifically exempt items listed below, tax is not imposed on prosthetic and orthopedic appliances dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by the state to prescribe medicinal drugs. Sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments do not qualify as prosthetic or orthopedic appliances and are taxable even though used in connection with medical treatment.*

Abdominal belts  
Arch supports, excluding shoe liners and pads  
Artificial arteries  
Artificial eyes  
Artificial heart valves  
Artificial larynx  
Artificial limbs  
Artificial noses and ears  
Back braces  
Batteries, for use in prosthetic and orthopedic appliances  
Bone cement, nails, pins, plates, screws, and wax  
Braces and supports worn on the body to correct or alleviate a physical incapacity or injury  
Canes (all)  
Catheters  
Colostomy bags and appliances  
Colostomy deodorants  
Crutches, crutch tips, and pads  
Dentures, denture repair kits, cushions, etc.  
Eyelid load prosthetics  
Fluidic breathing assistors  
Hearing aids (repair parts, batteries, wires, condensers, etc.)  
Heart stimulators/defibrillators  
Hypodermic needles, hypodermic syringes, hypodermic syringe tubing and parts; used for medical purposes  
Lithotripters  
Mastectomy pads  
Pacemakers (cardiac)  
Patient safety vests  
Portable resuscitators  
Rupture belts  
Suspensories  
Temporary pacemakers  
Trusses  
Urinal bags  
Walkers, including walker chairs  
Walking bars  
Wheelchairs, including powered models, their parts, and repairs