

ADOPTED REGULATION OF THE

NEVADA TAX COMMISSION

LCB File No. R082-97

Effective November 14, 1997

EXPLANATION – Matter in *italics* is new; matter in brackets [] is material to be omitted.

AUTHORITY: NRS 360.090, 372.283 AND 372.725.

Section 1. Chapter 372 of NAC is hereby amended by adding thereto a new section to read as follows:

- 1. As used in NRS 372.283, the department shall construe the term:*

 - (a) “Ambulatory cast” to mean a cast made of materials such as plaster, metal or plastic which is worn on the leg, ankle or foot to support or correct a weakened joint or limb to permit the person wearing it to walk, with or without additional support.*
 - (b) “Orthotic appliance” to mean an artificial support or brace used to brace or support or as correction for weakened or abnormal joints or limbs to be worn by a person.*
 - (c) “Other supports and casts” to mean items to be worn by a person that have a function similar to or to complement the function of orthotic appliances and ambulatory casts.*
- 2. The sale, storage, use or other consumption of prosthetic devices, orthotic appliances, ambulatory casts and other supports and casts for human use, including replacement parts for such devices, appliances and casts are exempt from sales and use taxes if prescribed or applied by a licensed provider of health care who is acting within the scope of his practice. Each of these items shall be deemed to be dispensed by prescription, whether or not the item is*

furnished by a registered pharmacist, if the item is furnished pursuant to the written order of a licensed provider of health care who is acting within the scope of his practice

3. Examples of orthotic appliances which are exempt pursuant to paragraph (a) of subsection 1 of NRS 372.283 include, without limitation:

- (a) Abdominal binders.*
- (b) Ankle braces.*
- (c) Cervical supports.*
- (d) Neck collars.*
- (e) Cervical traction devices.*
- (f) Clavicular splints*
- (g) Post-surgical corsets.*
- (h) Elbow supports*
- (i) Head halters*
- (j) Pelvic traction devices.*
- (k) Post-operative knee immobilizers.*
- (l) Slings*
- (m) Stump shrinkers.*
- (n) Rib belts and immobilizers.*
- (o) Trusses.*
- (p) Wrist and arm braces.*

4. Examples of other supports and casts which may be exempted pursuant to paragraph

(a) of subsection 1 of NRS 372.283 include, without limitation:

- (a) Ace bandages.
- (b) Anti-embolism stockings.
- (c) Casts and cast components.
- (c) Support hose and garter belts to hold such hose in place.
- (d) Similar items to be worn by a person.

5. Orthotic appliances, ambulatory casts and other supports and casts do not include canes, crutches, wheelchairs, beds, orthodontic devices, or orthopedic shoes and other supportive devices for the foot unless they are custom made biomechanical foot orthoses or an integral part of a leg brace or artificial leg.