

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R082-97

September 28, 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) “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.

(b) “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.

(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 a prosthetic device, an orthotic appliance or an ambulatory cast for human use, including replacement parts for such devices, appliances and casts is exempt from sales and use taxes.

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. The sale, storage, use or other consumption of other supports and casts is exempt from the sales and use taxes only if the support or cast is prescribed or applied by a licensed provider of health care, within the scope of his practice, for human use. When a support or cast is furnished pursuant to the written order of a physician or podiatrist, it shall be deemed to have been dispensed on a prescription whether or not the item is furnished by a registered pharmacist.

5. *Examples of other casts and supports 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.

6. *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.*