



Department of Taxation

Office of Chief Counsel

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May 13, 2019

VIA E-mail: kkerns@ooa.org

Ohio Optometric Association
c/o Keith Kerns
250 E. Wilson Bridge Rd. Ste. 240
Worthington, OH 43085

Re: Prosthetic Device Definition Change

After the Department met with the Ohio Optometric Association (OOA) in February, we identified information that OOA may find helpful in understanding the application of the exemption to eyeglasses and contact lenses that applies to sales occurring on or after July 1, 2019.

Statutes at Issue

For OOA's convenience, the Department pulled together the relevant portions of the sales tax statute addressing the exemption for eyeglasses below. Generally speaking, all sales of tangible personal property are subject to Ohio's sales tax unless specifically exempt. R.C. 5739.02 governs sales tax exemptions and includes:

R.C. 5739.02(B)(19) Sales of *prosthetic devices*, durable medical equipment for home use, or mobility enhancing equipment, *when made pursuant to a prescription* and when such devices or equipment are for use by a human being.

R.C. 5739.01 contains definitions of terms used throughout the sales tax chapter. The term "prosthetic device" is defined as:

R.C. 5739.01(JJJ) "Prosthetic device" means a replacement, corrective, or supportive device, including repair and replacement parts for the device, worn on or in the human body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed portion of the body. As used in this division, before July 1, 2019, "prosthetic device" does not include corrective eyeglasses, contact lenses, or dental prosthesis. *On or after July 1, 2019, "prosthetic device" does not include dental prosthesis but does include corrective eyeglasses or contact lenses.*

Because the exemption in R.C. 5739.02 requires that a prosthetic device (defined, as of July 1, 2019, to include eyeglasses or contact lenses in R.C. 5739.01(JJJ)) must be issued pursuant to a prescription, the term "prescription" is defined as:

(GGG) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.

The term eyeglasses are not defined by the Streamlined Sales and Use Tax Agreement or the Ohio Revised Code. However, the term would generally include the lenses worn to aid vision as well as the corresponding frames.

Exemption Certificates:

Any person claiming an exemption from sales tax for sales of prosthetic devices must complete an exemption certificate as required by R.C. 5739.03(B)(1). So, to the extent a vendor or seller of corrective eyeglasses or contact lenses does not solicit a customer to file a blanket exemption certificate to alleviate the responsibility of determining the actual liability of the consumer, this provision will continue to protect the vendor or seller of corrective eyeglasses or contact lenses.

Additionally, the upon audit, the Department will make reasonable attempts to work with the vendor or seller to determine taxability, regardless of the exemption certificate. To the extent that a vendor or seller of corrective eyeglasses or contact lenses can identify on the invoice that the sale of corrective eyeglasses or contact lenses is pursuant to a prescription the sale will meet the requirements of R.C. 5739.02(B)(19).

Questions and Answers:

Q: If there is a sale of frames and lenses together on the same invoice, are both items exempt?

A: If the items can be easily identified as a sale pursuant to a prescription, both items sold together are exempt.

Q: If there is a sale of frames only, are the frames taxable?

A: Unless there is a fully-completed exemption certificate on file for the frames or there is evidence that the sale of the frames is a repair or replacement part for previously-exempted corrective eyeglasses, the sale of frames separately is taxable.

Q: If there is a sale of lenses only, are the lenses taxable?

A: If the lenses can be easily identified as a sale pursuant to a prescription, the sale of lenses is considered exempt.

Q: Are "readers" subject to sales tax?

A: Nonprescription "readers" are always taxable unless another exemption would apply. However, the Department would require a fully-completed exemption certificate associated with the sale of this nonprescription item to show the alternative exemption.

Q: Are repair and replacement parts to eyeglasses exempt?

A: Repair and replacement parts of corrective eyeglasses that previously met the exemption are also considered exempt.

Q: Are contact lenses that change the color of the eye considered exempt?

A: If the lenses can be easily identified as a sale pursuant to a prescription, the sale of lenses is considered exempt.

Q: Do I have to get an exemption certificate for each sale of corrective eyeglasses or contact lenses purchased pursuant to a prescription?

A: Ideally, the receipt of the exemption certificate would provide the most protection for the vendor. However, if your records provide clear evidence that the sale of the corrective eyeglasses or contact lenses was issued pursuant to a prescription, the Department would consider those sales exempt.

Please let me know if you have any further questions or concerns.

Sincerely,



Laura M. Stanley, Esq.

Division Counsel, Sales and Use Tax

cc: Jennifer McFarland, Executive Administrator, Business, Excise and Energy Tax Divisions

ST 2010-03 - Sales and Use Tax: Drugs, Durable Medical Equipment, Mobility Enhancing Equipment, and Prosthetic Devices – Issued September 2010; Revised May 2019.¹

As part of its participation in the Streamlined Sales Tax effort, Ohio has adopted the uniform definitions approved by the Streamlined Sales Tax Governing Board dealing with drugs and various types of medical equipment. These definitions are set out below. This information release is being updated to reflect a change made in Am. Sub. S.B. 8 of the 132nd General Assembly, which amended the definition of “prosthetic device” effective July 1, 2019. This change results in the exemption of the sale of corrective eyeglasses and contact lenses pursuant to a prescription from sales and use tax on or after that date.

Ohio Revised Code (R.C.) section 5739.01(FFF):

"Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.

R.C. 5739.01(GGG):

"Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.

R.C. 5739.01(HHH):

"Durable medical equipment" means equipment, including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally is not useful to a person in the absence of illness or injury, and is not worn in or on the body. "Durable medical equipment" does not include mobility enhancing equipment.

R.C. 5739.01(III):

"Mobility enhancing equipment" means equipment, including repair and replacement parts for such equipment, that is primarily and customarily used to provide or increase the ability to move from one place to another and is appropriate for use either in a home or a motor vehicle, that is not generally used by persons with normal mobility, and that does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer. "Mobility enhancing equipment" does not include durable medical equipment.

¹ As with all information releases of the Tax Commissioner, this document serves to communicate with taxpayers how the Department will administer Ohio taxes mandated by the Ohio Revised Code or relevant statutory changes. No information release has any force or effect of law.

R.C. 5739.01(JJJ):

"Prosthetic device" means a replacement, corrective, or supportive device, including repair and replacement parts for the device, worn on or in the human body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed portion of the body. As used in this division, before July 1, 2019, "prosthetic device" does not include corrective eyeglasses, contact lenses, or dental prosthesis. On or after July 1, 2019, "prosthetic device" does not include dental prosthesis but does include corrective eyeglasses or contact lenses.

The attached chart and addendum (in PDF format), which is not an all-inclusive list of all products within each defined term, is the placement of the listed products, either as within the healthcare terms defined above or as not included in those definitions. Where a product is not included in the attached list, the Department of Taxation will use the list as guidance for application of the above definitions to any such product.

There are exemptions for these various types of medical items found in R.C. 5739.02(B)(18) and (19). These sections provide exemption for:

- (18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;
- (19) Sales of prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment, when made pursuant to a prescription and when such devices or equipment are for use by a human being.

5739.02(B)(18) - Drugs

"(D)rugs for a human being that may be dispensed only pursuant to a prescription" are entitled to exemption from Ohio sales or use tax. This exemption is not limited to sales to an end consumer. Thus, purchases by a physician or medical facility of drugs that can be dispensed or administered to patients on the order of a licensed practitioner are entitled to exemption. However, over-the-counter medications that can be obtained without an order from a licensed practitioner are not entitled to exemption.

For purposes of R.C. 5739.01(GGG) and R.C. 5739.02(B)(18) and (19), a "prescription" is any order, whether in written, oral, electronic or other form, that is "issued *** by a duly licensed practitioner authorized by the laws of this state to issue a prescription." R.C. 4729.01(I) identifies those persons authorized by law to issue prescriptions as:

(I) "Licensed health professional authorized to prescribe drugs" or "prescriber" means an individual who is authorized by law to prescribe drugs or dangerous drugs or drug therapy related devices in the course of the individual's professional practice, including only the following:

(1) A dentist licensed under Chapter 4715. of the Revised Code;

(2) A clinical nurse specialist, certified nurse-midwife, or certified nurse practitioner who holds a certificate to prescribe issued under section 4723.48 of the Revised Code;

(3) An optometrist licensed under Chapter 4725. of the Revised Code to practice optometry under a therapeutic pharmaceutical agents certificate;

(4) A physician authorized under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, or podiatry;

(5) A physician assistant who holds a certificate to prescribe issued under Chapter 4730. of the Revised Code;

(6) A veterinarian licensed under Chapter 4741. of the Revised Code.

Note, of course, that a veterinarian cannot prescribe medications for a human being.

Example 1 – A pharmacist receives a call from a physician's office ordering a medication for a patient. The medication is one that cannot be dispensed by the pharmacist without a prescription. The pharmacist fills the order and dispenses the medication to the patient. The sale to the patient is exempt from Ohio sales or use tax.

Example 2 – A doctor prescribes an over-the-counter medication for a patient and writes the name of the medication on a prescription pad. The patient goes to a local pharmacy to obtain the medication. The patient finds the medication and purchases it. This transaction is taxable since the medication in question is not one that can only be dispensed pursuant to a prescription.

Example 3 – A dentist orders a case of an anesthetic that the dentist will administer to patients when performing certain procedures. The anesthetic is a medication that cannot be dispensed or administered except by a licensed practitioner. The dentist's purchase of the anesthetic is exempt.

Example 4 – A pharmacist fills a prescription issued by a veterinarian for a medication for a customer's pet cat. Since the drug is not for a human being, the sale is subject to Ohio tax.

R.C. 5739.02(B)(18) – Other exemptions

R.C. 5739.02(B)(18) provides exemption for:

Sales of *** insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or persons with hypoglycemia to test for glucose or

acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease (.)

The same section provides exemption for:

Sales of *** hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities (.)

Generally, hospital beds and medical oxygen dispensing equipment purchased by individuals would be durable medical equipment for home use addressed under R.C. 5739.02(B)(19). An individual's purchase of medical oxygen pursuant to a prescription would be exempt as the purchase of a drug that can only be sold pursuant to a prescription. This section grants exemption for purchases of these items by hospitals, nursing homes and other medical facilities.

R.C. 5739.02(B)(19) – Durable Medical Equipment

The exemption for durable medical equipment, as defined in R.C. 5739.01(HHH), has three preconditions. First, the durable medical equipment must be for home use. While the term “home use” is not defined, the use of the term in the statute clearly indicates that sales of durable medical equipment to a hospital, physician's office, nursing home or other medical facility for use in providing medical services does not qualify for exemption under this provision. Of course, some hospitals or medical facilities may qualify for exemption under another provision of the Revised Code. For example, a charitable hospital could claim exemption under the provisions of R.C. 5739.02(B)(12).

The second limitation is that the durable medical equipment must be sold pursuant to a prescription in order to be exempt. As noted above, a prescription may be issued by any form of transmission (e.g., oral, written, electronic). A vendor or seller of durable medical equipment must retain evidence of a prescription in any transaction where tax is not collected. The evidence may be any record of the prescription and could include a copy of a written prescription or contemporaneous notes taken of an oral prescription provided by a medical practitioner. In cases where the seller receives payment for durable medical equipment from a private or governmental insurance company, the Department will consider evidence of the insurance payment as sufficient proof that the sale was made pursuant to a prescription.

The third limitation is that the durable medical equipment be for a human being. No exemption will be allowed under R.C. 5739.02(B)(19) for sales of durable medical equipment used in the care or treatment of animals, even if prescribed for the animal.

R.C. 5739.02(B)(19) - Mobility Enhancing Equipment

Like durable medical equipment, mobility enhancing equipment is exempt under R.C. 5739.02(B)(19) when it is sold pursuant to a prescription and for use by a human being. While mobility enhancing equipment could frequently fit the definition of durable medical equipment, R.C. 5739.01(HHH) and (III) specifically provide that

the two terms are mutually exclusive. Thus, if an item qualifies as mobility enhancing equipment, it is not considered durable medical equipment.

To constitute mobility enhancing equipment, the equipment must be “appropriate for use either in a home or a motor vehicle.” Items designed for commercial or institutional use may not qualify for exemption under R.C. 5739.02(B)(19).

The exemption for mobility enhancing equipment does not include items that are incorporated into real property. Thus, R.C. 5739.02(B)(19) does not provide exemption for materials used to build permanent wheelchair ramps or to railings or bars that become incorporated into a home and lost their status as tangible personal property.

Many items that are used to modify a motor vehicle for use by persons with physical impairments are considered mobility enhancing equipment. However, mobility enhancing equipment does not include a motor vehicle, itself, or any equipment normally provided by a motor vehicle manufacturer. Essentially, the exemption applies to customizations of motor vehicles in order to accommodate the needs of the impaired individual.

Example – A wheelchair-bound individual purchases a motor vehicle from a motor vehicle dealer. The purchaser has the vehicle taken to another vendor that installs a wheelchair lift and makes other modifications to the vehicle so that it is usable by the purchaser. The purchaser has a prescription from a physician for the vehicle modifications. The sale of the vehicle from the dealer is taxable. The sale and installation of the modifications are exempt under R.C. 5739.02(B)(19).

R.C. 5739.02(B)(19) – Prosthetic Devices

The exemption provided by R.C. 5739.02(B)(19) for prosthetic devices contains two basic limitations: (1) the items must be sold pursuant to a prescription; and (2) the items must be for use by a human being.

A prosthetic device need not be a permanent replacement or supportive device. For example, a catheter to support the process of urination during a patient’s hospital stay would be a prosthetic device. Another example would be a sling to immobilize a patient’s arm during the recovery from a shoulder injury. However, it is important to note that both of these items must have been dispensed pursuant to a prescription in order to qualify for the exemption.

A purchase of a prosthetic device by a physician or by a hospital or medical facility on the order of a physician for the treatment of a designated patient is exempt as being purchased pursuant to a prescription. Purchases by a hospital or medical facility of items to be maintained in inventory are not made pursuant to a prescription, even though the items may otherwise qualify as prosthetic devices. However, if such prosthetic devices are ordered for a patient by his or her physician and separately itemized and billed to that patient or an insurance carrier, the device would be considered to be a sale pursuant to a prescription. The hospital or medical facility would be able to purchase such items exempt as items for resale.

Application of Other Exemptions

In any case where an exemption for durable medical equipment, mobility enhancing equipment, or a prosthetic device is claimed for a statutory reason other than the exemption provided by R.C. 5739.02(B)(19), the vendor or seller must obtain a fully-completed exemption certificate from the consumer. Failure to obtain such a certificate could subject the vendor or seller to liability on audit for uncollected taxes.

Please contact the Taxpayer Services Division of the Department at 1-888-405-4039 with any questions regarding this information release.

**OHIO RELAY SERVICES FOR
THE HEARING OR SPEECH IMPAIRED
Phone: 1-800-750-0750**

Health Care Item List - Appendix L
Approved May 2, 2018

This appendix was previously split between two appendices (L and M). Those appendices have been combined into this single appendix. Changes from the prior versions are highlighted.

Item	Description of Item	Workgroup
Abdominal belts	An abdominal belt is a brace which places intra-abdominal pressure on the erector spinae and trunk muscles. The belts stiffen the trunk muscles and stabilize the lumbar spine.	Prosthetic device
Abdominal binders and supports	An elastic and Velcro garment that raps around the abdomen and provides compression in the upper and lower abdomen. Binders are commonly prescribed for patients who have undergone surgery in the abdomen area. Binders provide support to surgical areas, improve blood circulation, minimize swelling after a surgical procedure, flushes the body out of potentially harmful liquids, accelerates the healing process.	Prosthetic device
Abduction, cervical, and orthotic pillows		Durable medical equipment
Access Ports	Port-a-cath	Prosthetic device
Acetabular cups	An acetabular cup is the part of a hip implant that forms the socket in the ball-and-socket structure of the hip joint.	Prosthetic device
Air purifier		Not Defined - See Disclosed Practice 7
Anesthesia machines		Durable medical equipment
Anesthesia Ventilators	The anesthesia ventilators are used to ventilate the lungs by mechanically inflating and deflating the lungs during surgery to aid the patient to breath during surgery. The ventilation of the lungs is the primary function of the device. The secondary function is to push through the patient's blood. These machines permit the patient to breathe when one is incapable of doing so on one's own. The device can be built into an anesthesia machine, or it can stand alone.	Durable medical equipment
Ankle brace		Prosthetic device
Anti-embolism stocking	Anti-embolism stockings are designed specifically for patients to help prevent blood from pooling in the veins of the leg. Pooling of blood in the veins of the leg may contribute to blood clots forming in the veins.	Prosthetic device

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Item		Description of Item	Workgroup
Anti-Thrombolytic Pumps			Durable medical equipment
Apnea monitors			Durable medical equipment
Aqua K pumps and pads		Therapeutic heating or cooling pads or compresses or packs	Durable medical equipment
Arch supports		A pad worn in shoes to help support the foot arch. Arch supports are prescribed for patients whose own arches do not provide enough natural support to function properly. Use of arch supports can alleviate pain and lead to proper foot function.	Prosthetic device
Artificial eyes			Prosthetic device
Artificial heart valves			Prosthetic device
Artificial larynx			Prosthetic device
Artificial limbs			Prosthetic device
Atrial valves			Prosthetic device
Audiology equipment - Diagnostic		Audiometers, Acoustic impedance meter/bridge	Durable medical equipment
Automatic external defibrillator		Portable AED's and cables	Durable medical equipment
Autotransfusion equipment			Durable medical equipment
Back braces			Prosthetic device
Bath aid - raised toilet seat			Mobility enhancing equipment
Bath aid - tub and shower stool			Mobility enhancing equipment
Bed - kodel pad		Bed pad made from kodel polyester and used on beds to help decrease pressure on the skin. Kodel pads are prescribed for patients with limited mobility and help prevent open sores in bed bound individuals. The pads are machine washable (reusable) but are limited to a single patient due to difficulty in sterilization for others.	Durable medical equipment
Bed pads - Disposable - for incontinent patients		Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.	Not Defined - See Disclosed Practice 7

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Bed pull-up T	Bed pull-up is a rope with a handle attached to the base of the bed. The handicapped individual holds the handles to help pull himself to a sitting position or lower himself to recline. This includes Trapeze bars.	Mobility enhancing equipment
Beds - Alternating pressure pads	To eliminate bed sores	Durable medical equipment
Beds - Incubators/Isolettes		Durable medical equipment
Beds - Blanket Cradle	A blanket cradle is a steel device that fits under the mattress and is used to lift the bed sheets and blankets off the bed so that the patient is able to remain warm without bearing the weight of the sheets and blankets. Cradles are prescribed for patients with painful wound or broken bones.	Durable medical equipment
Beds - Hospital beds - bassinets	A bed used by a medical facility for infants who are too small for a hospital bed	Durable medical equipment
Beds - Hospital beds - Beds & accessories/repair parts	A single bed with a frame in 3 sections so the head middle or foot can be raised as required	Durable medical equipment
Beds - Specialty care		Durable medical equipment
Billie lights	Equipment to treat jaundice	Durable medical equipment
Birth control - IUD	Two types of IUDs are available in the United States. The copper IUD (ParaGard®) causes a change in uterine and tubal fluids so that the egg does not get fertilized. The Progestin IUS (Mirena®) has a hormonal method of action: the cervical mucus thickens, preventing the sperm from getting into the uterus and reaching the egg. 21 CFR Ch. I 310.502 (8) Intrauterine device for human use for the purposes of contraception that incorporate heavy metals, drugs, or other active substances.	Drug
Birth control (pills and implants)		Drug
Blankets - other than baby receiving blankets		Not Defined - See Disclosed Practice 7
Blood pressure equipment - Diagnostic	Sphygmometer, Cuffs, Bulbs	Durable medical equipment
Bone Cement & Wax		Prosthetic device

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Bone Growth Stimulator - External - Not Worn		Durable medical equipment
Bone Growth Stimulator - External - Worn		Prosthetic device
Bone Growth Stimulator - Implanted	Stimulator - Bone	Prosthetic device
Bone Pins, Plates, Nails, Screws	Implanted or fixated items	Prosthetic device
Braces	The item appear to normally be used to brace, support, or align the skeletal or muscular system.	Prosthetic device
Breast implants		Prosthetic device
Breast prosthesis - external	Breast prosthesis "corrective or support device."	Prosthetic device
Breast pumps		Not Defined - See Disclosed Practice 7
C.P.A.P. - Not Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Durable medical equipment
C.P.A.P. - Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Prosthetic device
Canes		Mobility enhancing equipment
Cardiology equipment - Diagnostic	EKG, 2Equipment - Diagnostic - - Holter Monitor	Durable medical equipment
Cardiopulmonary Bypass Machine	Also known as perfusion equipment, heart lung machine, bypass machine	Durable medical equipment
Casts & Casting materials	Plaster, casting tapes, resins, fiberglass, silicone, splints, stockinettes, cast boots and shoes	Prosthetic device
Catheters	PICC line; Hickman, Broviac	Prosthetic device
Cauterization equipment	Bovie	Durable medical equipment
Cervical collars		Prosthetic device
Chair scales		Durable medical equipment

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Description of Item		Workgroup
Closed caption devices		Not Defined - See Disclosed Practice 7
Cochlear Implant	A cochlear implant bypasses the damaged part of the ear and sends sound directly to the auditory (hearing) nerve. It is different from a hearing aid in that it doesn't make sounds louder.	Prosthetic device
Cofflator	Artificial inhalation equipment	Durable medical equipment
Cold packs and Hot packs (reusable)		Not Defined - See Disclosed Practice 7
Collagen implants	Collagen-based implants and injectables fill in the area where collagen is deficient or depleted and causes regeneration by permitting granulation and vascularization of body tissue that is defective, diseased, traumatized or otherwise aged. In effect, collagen functions as the key structural element in the regeneration of body tissue in alleviating deformity and in wound management.	Prosthetic device
Collection bags - Body fluid collection	For collection and sending to lab for testing	Not Defined - medical supply - See Disclosed Practice 7
Collection basins	Urinals - Urine containers / Bedpans / Emesis Basins	Durable medical equipment
Commodes	Versatile model serves as toilet safety frame, raised toilet seat, or stationary commode for use outside the bathroom. Features snap-on seat and lid, splash shield, removable backrest with wing nuts, nonskid rubber tips, and armrests for added comfort.	Durable medical equipment
Contact lens solutions		OTC Drug
Contact lenses		Prosthetic device
Continuous Passive Motion Devices	Continuous Passive Motion (CPM) devices are a controlled treatment modality used to provide early, gentle motion of the upper or lower limb following a surgical procedure. CPM machines are commonly prescribed for patients who have undergone knee, shoulder or hip replacement surgeries as well as other joint surgeries.	Durable medical equipment
Contraceptives	Creams, foams, and jellies, medicated condoms	OTC Drug

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Corrective eyeglasses (non prescription)			Prosthetic device
Cotton Swabs - Medicated - OTC		Non Legend Drug	OTC Drug
Cotton Swabs - Medicated - RX		Legend Drug	Drug
Crash carts - Stocked		Braslow carts, Resuscitation carts	Durable medical equipment
Crutches			Mobility enhancing equipment
Defibrillator & Leads - Implanted		Sends electric signals to a heart that's beating to slow, same as a pacemaker. It can also deliver an electric shock to help restore a normal heartbeat to a heart that's beating chaotically and too fast. Cardiac defibrillation is a way to return an abnormal heartbeat to normal.	Prosthetic device
Denture adhesive			Not Defined - See Disclosed Practice 7
Denture cleaners			Grooming & Hygiene
Dermal fillers - Injectables		Dermal fillers are prescription-only injectable substance comprised of collagen (human or bovine) or hyaluronic acid that are used to treat a variety of skin contour defects, as well as stress urinary incontinence, facial lipoatrophy (loss of subcutaneous fat) resulting from disease and perleche, a condition where deep cracks and splits form at the corners of the mouth that can bleed when the mouth is opened. Collagen is a protein that appears throughout the body in skin, connective tissue, cartilage and bone. Hyaluronic acid is a polysaccharide (a form of complex carbohydrate) that is found in many tissues of the body such as skin, cartilage, and the vitreous humor (center of the eyeball).	Drug
Dialysis Bags - Peritoneal			Not Defined - See Disclosed Practice 7
Dialysis Drain			
Dialysis Catheters - Hemodialysis			Prosthetic device
Dialysis Catheters - Peritoneal			Prosthetic device

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Dialysis Dialysate Solution		Drug
Dialyzers - Single Patient - Multiple Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Durable medical equipment
Dialyzers - Single Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Not Defined - See Disclosed Practice 7
Diapers - Adults	Incontinence	Clothing
Diapers - Infant		Clothing
Drainage catheters	Hollow tubes that are temporarily placed in the patient to eliminate fluid.	Prosthetic device
Drainage catheters - Urinary	Foleys	Prosthetic device
Drainage drains	Penrose	Prosthetic device
Drainage shunts		Prosthetic device
Dressings - Compression - Non Medicated	Ace Bandages	Not Defined - See Disclosed Practice 7
Dressings - Elastic - Non Medicated	Non-Ace bandages to hold dressings	Not Defined - See Disclosed Practice 7
Dressings - Gauze Wraps	Tube gauze, Gauze Wraps	Not Defined - See Disclosed Practice 7
Dressings - General	Pads, sponges, tapes and adherents, elastic, compression, gauze	Not Defined - See Disclosed Practice 7
Dressings - Medicated - OTC	Elastic, Compression, Gauze Wraps	OTC Drug
Dressings - Medicated - RX	Elastic, Compression, Gauze Wraps	Drug

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Dressings - Non-Medicated	Dressings containing a substance which is neither a RX or OTC drug	Not Defined - See Disclosed Practice 7
Dressings - Wound Care - Skin Barrier Products	Sprays, cream	Not Defined - See Disclosed Practice 7
Drugs - Contrast media	Visipaque, radiopaques	Drug
Drugs - Over-the-counter	Benadryl, Aspirin, Betadine	OTC Drug
Drugs - Prescription (Legend)	Federal legend drugs including biologicals	Drug
Drugs - Radioactive isotopes	Implanted seeds	Drug
Drugs - Solutions - Ad Mixture	Sterile Water - 1cc, 5cc, 10cc vials, Sterile Normal Saline (.9%) - 1cc, 5cc, 10cc vials	Drug
Drugs - Solutions - Irrigation	Sterile Water, Sterile Normal Saline (.9%) - in larger volumes such as liter bottles, or large volume infusion bags	Drug
Drugs - Solutions - IV	Does not include tubings, administration sets, needles, etc., Normal Salines - .9%, .Equipment - Diagnostic - 5%, .33%, D5W, etc.	Drug
Ear, Nose & Throat implants	Any item that is implanted in the ear, nose or throat.	Prosthetic device
Eating utensils - Adjustable		Not Defined - See Disclosed Practice 7
ECG Monitor - Implanted		Not Defined - See Disclosed Practice 7
EEG		Durable medical equipment
Enteral - Feeding Bags - Disposable	Enteral bags are sold separately from the food and are used for individuals who are fed enteral formula either through a tube or catheter. The bags are used generally for up to a 24 hour period which will encompass numerous feedings and are then disposed.	Durable medical equipment
Enteral - Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment
Enteral - Feeding Tubing	Nasal - The tubing may be used for several days and connects the pump to the patient's entry site.	Durable medical equipment

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Item	Description of Item	Workgroup
Enteral Nutrition	Nutritional formulas - Including drug facts box	OTC Drug
Enteral Nutrition	Nutritional formulas - No drug facts box	Food
Enteral pumps and I.V. Stands	Enteral pumps and I.V. stands are items used to administer nutrition given to the patient through a tube that is inserted into the stomach or the small intestine.	Durable medical equipment
Exam tables		Durable medical equipment
Eyeglasses (prescription)		Prosthetic device
Feeding Catheters		Prosthetic device
Feeding Plugs	The plug is used to prevent accidental disconnection of the pump from the stomach tube (G tube). The plug is reusable by the patient but is not used for others.	Durable medical equipment
Feeding Systems - See Breakdown below	Total Parenteral and Enteral Nutrition Systems	
Fever thermometers - Disposable/SPU		Not Defined - See Disclosed Practice 7
Fever thermometers - Reusable	Thermometers, related parts	Durable medical equipment
First aid products and kits		Bundling Determination
Foley catheter	The Foley catheter is an indwelling urinary catheter retained in the bladder by a balloon inflated with air or liquid. Separate lumens are incorporated within the round shaft of the catheter for drainage of urine, inflation, and introduction of irrigating solutions into the Bladder.	Prosthetic device
Gases - Medical Grade	Air, Carbon Dioxide, Helium, Nitrogen, Oxygen	Drug
Gases - Medical grade - Nitrous Oxide		Drug
Gases - Medical grade - Oxygen		Drug
Gases - Non-Medical Grade		Not Defined - See Disclosed Practice 7

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Description of Item		Workgroup
Gases - Tanks for	Empty - Tanks only	Not Defined - See Disclosed Practice 7
Gastric Bands	Gastric bands are used to correct morbid obesity in patients that are generally unable to regulate their caloric intake. They are prescription-only implanted devices that are placed around the top portion of the stomach via a minimally invasive "keyhole" or laparoscopic surgical procedure. The placement of the band creates a small pouch at the top of the stomach that holds a volume of approximately 50 milliliters. The pouch fills quickly with food and also slows the passage of partially digested food from the top to the bottom of the stomach. As the upper part of the stomach believes it is "full" or satiated, the message to the brain is that the stomach is full and this sensation of satiation helps the person to eat smaller portions, eat less and therefore lose weight over time.	Prosthetic device
Glucose for Insulin Reactions	Tablets, liquid	Not Defined - See Disclosed Practice 7
Glucose meters	Blood sugar monitor	Durable medical equipment
Grafts	Vascular, Dacron	Prosthetic device
Handrails & Grab Bars	Hand rails and grab bars "to assist in rising from commode, tub or shower".	Mobility enhancing equipment
Hands & Feet implants		Prosthetic device
Head halters		Prosthetic device
Hearing aids	Hearing aid batteries are considered parts of hearing aids	Prosthetic device
Heat lamps	Medical heat lamps are used to generate heat over a confined and controlled area. Heat lamps are prescribed for patients whose bodies are unable to properly regulate their temperatures (i.e, a premature infant) or patients suffering from disease or illness who benefit from controlled doses of ultra violet radiation.	Durable medical equipment
Hip & Knee implants		Prosthetic device
Hydrogen peroxide		OTC Drug

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Description of Item		Workgroup
ICD/Pacemaker Programmer	ICD/Pacemaker Programmer -- Used for implantable device	Durable medical equipment
Implanted Expander - Tissue & Breast	Tissue expanders are prescription-only implanted devices that are used to stimulate the growth of new skin. The expander consists of a silicone inflatable balloon implanted in a pocket created beneath the skin. Once inserted into the pocket, the incision is closed with sutures. The expander device includes a small tube and a self-sealing valve, which allows the surgeon to gradually fill the expander percutaneously (through the skin) with saline solution over a period of several weeks or months. While most commonly used in conjunction with breast reconstruction following a mastectomy (cancerous breast removal) procedure, tissue expanders are also used to facilitate replacement of skin that has been compromised due to the presence of certain skin cancers, as well as to repair skin damaged by birth defects, accidents or surgery. In certain instances, the expander remains in the body indefinitely, particularly in the case of certain types of breast reconstruction procedures.	Prosthetic device
Infra-red lamps and bulbs	Infrared lamps and bulbs are used for heat therapy, for example to promote wound healing or help reduce muscle spasms.	Durable medical equipment
Infuser Bags	Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable	Not Defined - See Disclosed Practice 7
Infuser Pumps - Worn	Pressure Infuser pump - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings.	Prosthetic device
Insulin	Regular Insulin - injectable, NPH Insulin - injectable	Drug
Insulin pump	Devices worn in or on the body that delivers measured doses of insulin to the uncontrolled diabetic.	Prosthetic device
Insulin Pump		Prosthetic device

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Description of Item		Workgroup
Intraaortic balloon pump (IABP)	The IABP is a long tube (catheter) with a collapsed, 8-inch, sausage - shaped plastic balloon at its tip. The catheter is inserted in an artery in your groin. You will be given a shot to numb the area where the tube is inserted, but you will remain awake.	Durable medical equipment
Intragastric Balloons	Intragastric balloons are prescription-only implanted devices used to induce weight loss in morbidly obese patients. The balloon device is inserted through the esophagus and into the stomach as part of an endoscopic procedure by using a placement catheter. After positioning the device in the stomach, the balloon is inflated by introducing saline solution through the placement catheter. Once filled, the catheter is removed. The balloon has a self-sealing valve and remains inflated in the stomach. Weight loss is achieved as the balloon displaces a certain volume in the stomach (typically 400 to 700 cc's), to induce the feeling of fullness and support patients in reducing food intake	Prosthetic device
Intravenous stands		Durable medical equipment
IV Poles	IV Poles - stretcher, bed, rolling, etc.	Durable medical equipment
IV Therapy arm boards- Disposable		Not Defined - medical supply - See Disclosed Practice 7
IV Therapy arm boards- Reusable		Durable medical equipment
IV Therapy Tourniquets - SPU	Disposable	Not Defined - See Disclosed Practice 7
Kidney dialysis machines and associated parts	Dialysis is a treatment that removes waste and excess fluid from the blood. Hemodialysis circulates blood through the dialyzer (filter) with a machine controlling the function. In Peritoneal Dialysis the abdominal cavity is filled with dialysate which remove waste and then after several hours is drained out.	Durable medical equipment
Kinetic Therapy beds	Kinetic Therapy is the continuous side to side rotation of the patient. The Kinetic Therapy beds are designed to address complications associated with immobility which include complications resulting from pulmonary and circulatory problems.	Durable medical equipment

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Item	Description of Item	Workgroup
Knee immobilizers		Prosthetic device
Laboratory equipment	Microscopes, incubators, refrigerators, centrifuges	Not Defined - See Disclosed Practice 7
Lift chairs and replacement parts	Lift chairs and replacement parts; A lift chair is an electrical chair that raises the person to a standing position and lowers the person from a standing position to a sitting position. This item is used when the handicap individual's natural ability to raise or lower himself is either totally or partially impaired.	Mobility enhancing equipment
Lithotripters		Durable medical equipment
Mammography equipment - Diagnostic		Durable medical equipment
Mastectomy surgical bra	Device for support after corrective surgery or for support.	Prosthetic device
Maxillofacial Devices - Implanted	Maxillofacial Prosthetics is a subspecialty of Prosthodontics. Specially trained experts seek to correct defects in the maxillofacial area (area of the head, face or jaw), resulting from tumors, cancer surgery, traumatic injuries and birth defects. Prostheses are made of human tissue or artificial materials, and include eyes, ears, noses and special devices to improve speech and swallowing.	Prosthetic device
Medical atomizers - Disposable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.	Not Defined - See Disclosed Practice 7
Medical atomizers - Reusable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is reusable.	Durable medical equipment
Medical Instruments - Disposable	Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar	Not Defined - See Disclosed Practice 7
Medical Instruments - Reusable	Clamps, drills, forceps, retractors, scalpels, reamers, scissors	Durable medical equipment
Medical kits, trays, and packs	Bundling issue	Bundling Determination

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Item	Description of Item	Workgroup
Membranes implants	Neuro, Spinal, Joint	Prosthetic device
Mobility Enhancing Car Seats	Car seats that provide restraint and support systems (five point harnesses) for disabled children who have outgrown standard size child car seats but still need the restraint and support provided by car seats.	Mobility enhancing equipment
Monitors - Stationary	Remote equipment at nurses station to monitor equipment in patient's rooms.	Durable medical equipment
MRI/CT	Non-Ferrous equipment, etc	Durable medical equipment
Nasal Strips	Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.	Not Defined - See Disclosed Practice 7
Needleless Drug Delivery System - Injection Guns	Reusable	Durable medical equipment
Needleless Drug Delivery System - Injection Guns	Disposable	Not Defined - See Disclosed Practice 7
Needles - Wound Closure - Suturing	Disposable	Not Defined - See Disclosed Practice 7
Needles & Syringe - Drug Filled		Bundling Determination
Needles & Syringes - Acupuncture needles (Reusable)		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles - Aspirating		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles - Biopsy		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles - Blood Draw/Access		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles - Hypodermic		Not Defined - medical supply - See Disclosed Practice 7

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Needles & Syringes - Needles - Hypodermic - Insulin		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles - Not Inject/Drain	Parts to machines	Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Needles/Syr Pckgd. Tog		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Syringe - Cannula Package	Interlink System -- Separate Needle-less infusion device from IV sets - Stand alone items	Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Syringes		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Syringes - Insulin		Not Defined - medical supply - See Disclosed Practice 7
Needles & Syringes - Syringes - Not Inject/Drain	Irrigation (Toomey), oral and ear	Not Defined - medical supply - See Disclosed Practice 7
Nerve Stimulators - Implanted with Leads	Stimulator - Nerve & Leads - For pain and nonpain - Used to treat epilepsy, Parkinson, incontinence	Prosthetic device
Nerve Stimulators - Programmer	Nerve Stim Programmer & Leads -- Used for implantable device	Durable medical equipment
Ocular implants	Intraocular and cataract	Prosthetic device
Ophthalmoscopes	For the eye	Durable medical equipment
Orbital implants		Prosthetic device
Orthobiologics implants	Processed Human bone	Prosthetic device
Orthopedic shoes, shoe lifts, inserts, arch supports, heel protector		Prosthetic device
Ostomy - Adhesives	Cement, liquid adhesive, disc tape, gasket sealer	Prosthetic device
Ostomy - Barriers	Barrier wafer, barrier seal ring, barrier protective film, barrier paste, barrier stomahesive	Prosthetic device
Ostomy - Barriers	Barrier prep wipes, barrier powder	Not Defined - See Disclosed Practice 7

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Item	Description of Item	Workgroup
Ostomy - Catheter	Catheter & Catheter leg strap	Prosthetic device
Ostomy - Cleaners / Skin Prep	Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover	Not Defined - See Disclosed Practice 7
Ostomy - Collection leg bag & pouches	Leg bags, Drain bags, Pouches	Prosthetic device
Ostomy - Drain tube and valve		Prosthetic device
Ostomy - Lubricants	Lubricants, lubricant jelly, stoma lubricant	Not Defined - See Disclosed Practice 7
Ostomy - Other	Irrigation set	Durable medical equipment
Ostomy - Other	Stoma cap, tubing, belt, hernia belt	Prosthetic device
Ostomy Products - See Breakout below:	Colostomy, urostomy, ileostomy, urological	
Otosopes	For the ear	Durable medical equipment
Overbed table and tray		Durable medical equipment
Oxygen Delivery -Respiratory Equipment		Durable medical equipment
Oxygen Tents/Bed		Durable medical equipment
Pacemaker	Devices that replace all or part of an internal body organ or replace all or part of the function of a permanently inoperative or malfunctioning internal body organ.	Prosthetic device
Pacemaker - Not Implanted - Not Worn	This pacemaker is completely external and is connected to a device which is not worn in or on the body.	Durable medical equipment
Pacemaker - Not Implanted - Worn	This pacemaker has leads guided into the heart through an incision in the neck or chest with the external generator worn on the body in a small patch and the device fits in a pocket.	Prosthetic device
Pacemaker Transmitter		Durable medical equipment
Pacemakers & Leads		Prosthetic device

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Item	Description of Item	Workgroup
Paraffin wax	Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.	Not Defined - See Disclosed Practice 7
Parenteral - Feeding Bags - Disposable	Parenteral bags are sold separately from the contents and are used for individuals who are unable to consume food through normal means and require nutrition (fluids, fats, vitamins & drugs) being administered by intravenously through an IV pump. The bags are used for up to a 24 hour period and are then disposed.	Durable medical equipment
Parenteral - Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment
Parenteral - Feeding Tubing	The tubing may be used for several days and connects the pump to the patient's entry site.	Durable medical equipment
Parenteral Nutrition	Nutritional formulas - All on prescription	Drug
Parenteral pumps and I.V. Stands	Parenteral pumps and I.V. stands are items used to administer total parenteral nutrition ("TPN") products. TPN is a therapy used by patients who could no longer ingest or digest solid foods. Usually this condition is a result of removal of a large portion of the intestine. TPN products are delivered intravenously. The I.V. stand and pump are necessary for the parenteral nutrition system to work properly.	Durable medical equipment
Patient lift	Hydraulic or electric lift used to raise and transfer patient from bed to chair, wheelchair, commode or bathtub.	Mobility enhancing equipment
Patient positioners		Durable medical equipment
Penile Pump	External vacuum system that restores sexual function in impotent men. System includes a pump and constriction rings. The pump fits over the penis and assists men in achieving erections. Once erection is achieved, a constriction ring is placed on the penis to sustain the erection.	Prosthetic device
Percussor	Vibrating machine used to break up tenacious secretions in patients (who are) unable to cough effectively.	Durable medical equipment
Physical Therapy -Equipment & Tools	Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212	Not Defined - See Disclosed Practice 7

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Description of Item		Workgroup
Platelet separator	Platelet sequestration, cell savers	Durable medical equipment
Povidone Iodine (PVP)		OTC Drug
Pressure garments	Edema gloves, mast pants, burn garments	Prosthetic device
Pressure reduction therapy beds	Pressure Reduction Therapy is used primarily in the treatment of pressure ulcerations, severe burns, skin grafts and open wounds resulting from massive trauma. These beds provide redistribution of the patient's weight and reduction in surface interface pressures, thereby maintaining proper blood flow. The beds included in this group are comprised of a series of cushions that are fed by a manifold that is attached to a blower or motor that pushes air through the cushions. This treatment also helps to prevent the development of additional pressure ulcerations and helps to provided wound infection control. Patients suffering from long-term immobility suffer from increased pressure between the skin and the support surface on which they are placed. This pressure causes the compression of the patient's tissues between the support surface and the patient's bone resulting in the reduction of blood flow to the affected areas. After a period of time, generally a matter of minutes, toxins and chemical wastes produced by the body's tissues along with oxygen deprivation result in the necrosis or death of the affected tissues.	Durable medical equipment
Programmable Drug Infusion Device	Isomed, Synchronized	Prosthetic device
Programmable drug infusion pump	IVAC, PCA, Level I infusor	Durable medical equipment
Radiology equipment - Diagnostic	X-Ray, Lead shields, lead garments	Durable medical equipment
Resp.-Pulse oximetry equipment	Pulse oximeters, blood parameter monitors	Durable medical equipment
Respiratory - Nebulizer		Durable medical equipment

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Item-	Description of Item	Workgroup
Respiratory Bags - Resuscitation	A flexible air chamber, about the size of an American football, attached to a face mask via a shutter valve. When the air chamber or "bag" is squeezed, the device forces air into the patient's lungs; when the bag is released, it self-inflates, drawing in ambient air.	Durable medical equipment
Respiratory equipment	ABG machines, blood gas analyzer	Durable medical equipment
Respiratory Equipment - Not Oxygen Delivery	Equipment used in respiratory treatments excluding items used to deliver oxygen; such as sensors; analyzers	Durable medical equipment
Respiratory Humidifier	An O2 humidifier is a specialty humidifier which connects to a patients O2 equipment and mixes moist air with the O2. The humidifiers do not work as stand alone equipment and must be connected to O2 equipment. The humidifiers are prescribed for patients suffering from dry nose or throat. Humidifiers add moisture to the air and help relieve dry nose, dry throat, dry skin or lips. Humidifiers may produce cold or hot mists. Humidifiers are commonly prescribed for patients with respiratory illnesses or diseases.	Durable medical equipment
Resuscitators - Disposable		Not Defined - See Disclosed Practice 7
Resuscitators - Reusable		Durable medical equipment
Rubbing Alcohol		OTC Drug
Safety equipment	Goggles, shields	Not Defined - See Disclosed Practice 7
Salem sump with anti-reflux valve -	The Salem sump is a tube which is inserted in the nose and runs into the stomach. It is primarily used to remove the contents of the stomach. It can also be used to instill liquid food or other substances into the stomach. Filling and emptying the stomach are functions of the body.	Prosthetic device
Scooters & Transporters		Mobility enhancing equipment
Scopes & Lasers	Endoscope, etc.	Durable medical equipment
Seat Cushions - Comfort	General use cushions that do not primarily and customarily serve a medical purpose.	Not Defined - See Disclosed Practice 7

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Item	Description of Item	Workgroup
Seprafilm	Seprafilm is a unique bioresorbable membrane that serves as a barrier to separate opposing tissue within the body. The use of Seprafilm significantly reduces the incidence, severity, and extent of post-surgical adhesions which are a natural consequence of surgery and lead to serious postoperative complications. Seprafilm is inserted prior to closure of the wound to prevent the adhesion of two surfaces of tissue. Post-surgical adhesions can occur after both open and laproscopic surgery. They result from the normal process of tissue repair and form when tissue surfaces that are usually separated become united. The complications resulting from adhesion vary depending on the type of surgery involved, and can include bowel obstruction, infertility, and difficulty in reoperative procedures. Due to the serious nature of the complications, it is an important objective to reduce the occurrence of adhesion.	Prosthetic device
Shoes - Post operative		Prosthetic device
Shoulder & Elbows implants		Prosthetic device
Sitz bath		Not Defined - See Disclosed Practice 7
Skin closures	These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.	Not Defined - See Disclosed Practice 7
Skin implants - Synthetic		Prosthetic device
Sleeves - Compression	Compression sleeves are prescribed for individuals with swollen limbs. The sleeves compress swollen tissues and stop fluid build up. The compression sleeves also provide support for the muscles so that they pump fluid away from the area more effectively.	Prosthetic device
Sling scales		Durable medical equipment
Slings		Prosthetic device
Spas, hot or cold	Spas which are available for sale to the general public and not specifically manufactured for medical purposes.	Not Defined - See Disclosed Practice 7

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Item	Description of Item	Workgroup
Specialty chairs	Specialty chairs are wheelchairs adapted for specific uses or functions. Examples are all terrain wheelchairs and pool wheelchairs.	Mobility enhancing equipment
Speech aids - Electronic	Worn	Prosthetic device
Speech aids - Electronic	Hand-held, non-worn vibrator which is pressed against the neck or face so that vibrations transmit into the airway.	Durable medical equipment
Sphincters		Prosthetic device
Splint & Splint materials		Prosthetic device
Staple Remover - Wound Closure	Disposable	Not Defined - See Disclosed Practice 7
Stapler - Empty - one Use Only		Not Defined - See Disclosed Practice 7
Stapler - Empty - Reusable		Durable medical equipment
Stapler - Preloaded -Non-reloadable	One Use	Bundling Determination
Stapler - Preloaded - Reloadable - SPU		Bundling Determination
Staples, Sutures and Suture Alternatives	Use to hold skin, internal organs, blood vessels and all other tissues of the human body together, after they have been severed by injury or surgery. Example is absorbable hemostat.	Prosthetic device
Stent implanted through Endoscopy	A stent is mounted on an angioplasty balloon in order for it to be delivered to the diseased area for deployed. The balloon is inflated, and the stent along with it. When the balloon is deflated and withdrawn, the stent remains in place, serving as a permanent scaffolding for the newly widened artery.	Prosthetic device
Stents	Biliary, coronary, urinary and other	Prosthetic device
Stents	Maintain the natural opening in the body. It is implanted into the body.	Prosthetic device
Sterilizers - Chemical		Not Defined - medical supply - See Disclosed Practice 7
Stethoscope		Durable medical equipment
Stirrups		Durable medical equipment

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Item	Description of Item	Workgroup
Stockings - Compression	Used to relieve the discomfort of varicose veins, venous stasis, post sclerotherapy and deep vein thrombosis.	Prosthetic device
Stretchers		Durable medical equipment
Stump shrinker		Prosthetic device
Suction Catheter	This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.	Not Defined - See Disclosed Practice 7
Suction regulators		Durable medical equipment
Surgical Laser Devices		Durable medical equipment
Surgical Mesh implants	Marlex	Prosthetic device
Surgical tables		Durable medical equipment
Suspensories	Male suspensories are designed to isolate and support the testicles. Suspensories are used after vasectomies, injuries or in cases of disease. Used to reduce pain and swelling in the scrotum.	Prosthetic device
Swivel seats	The swivel seats enables a handicapped person to rotate his/her body, while seated, in order to get into position to rise from a chair.	Mobility enhancing equipment
Tendon implants		Prosthetic device
Tens units - not worn	Equipment used to stimulate the muscles to prevent atrophy. This version is not worn.	Durable medical equipment
Tens units - worn	Equipment used to stimulate the muscles to prevent atrophy. This version is worn.	Prosthetic device
Testicular & Penile implants		Prosthetic device
Therapy - Cold	Cold compression	Not Defined - medical supply - See Disclosed Practice 7
Therapy - Heat	Heat warmers	Not Defined - medical supply - See Disclosed Practice 7

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Tongue depressors		Not Defined - medical supply - See Disclosed Practice 7
Tourniquet - Non-Pneumatic	A tourniquet is a tightly tied band applied around a body part (an arm or a leg) sometimes used in an attempt to stop severe traumatic bleeding. These are reusable.	Durable medical equipment
Tourniquet - Pneumatic	Broad band of fabric with inflatable bladder, connected on one side to an inflation bulb and the other to a manometer for measuring blood pressure	Durable medical equipment
Trachea tubes		Prosthetic device
Tracheostomy Speaking Valve	The speaking valve is a buttonlike piece of equipment that is placed on the outer hub of the tracheostomy tube. The one-way valve opens to let air in through the tracheostomy when the patient inspires. The valve closes during expiration, causing the air to follow the normal route of expiration and permitting speech.	Prosthetic device
Traction Devices - on the body	Cervical, pelvic	Prosthetic device
Traction equipment	Traction equipment "used for therapy in the treatment of orthopedic diagnosis involving the skeletal system".	Durable medical equipment
Transducer gel		Not Defined - medical supply - See Disclosed Practice 7
Transfer belts	Belt that fits around waist of patient - to assist in the transfer of patients	Mobility enhancing equipment
Transfer benches		Mobility enhancing equipment
Trusses		Prosthetic device
Ultrasound equipment	Ultrasound Probes, Ultrasound Transducers, Mini dopplers	Durable medical equipment
Vaccines		Drug
Vaporizers		Durable medical equipment
Vena Cava Filter	Inserted into a patient's body and becomes a permanent part of the vena cava wall - traps blood clots	Prosthetic device
Venous blood sets		Not Defined - See Disclosed Practice 7

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Description of Item		Workgroup
Visually Impaired Supplies & Equipment - Other		Not Defined - See Disclosed Practice 7
Walkers		Mobility enhancing equipment
Wheelchair Cushions - Brace/Support	Only includes cushions that primarily and customarily serve a medical purpose and that are generally not useful to a person in the absence of illness or injury.	Durable medical equipment
Wheelchair ramps	Tangible Personal Property only, building materials such as wood or concrete are not included in this item.	Mobility enhancing equipment
Wheelchairs		Mobility enhancing equipment
Whirlpools (portable, over-the-tub type devices only)	Not available for sale to the general public, specifically manufactured for a medical purpose.	Durable medical equipment
Wound Closure Needles - Suturing w/Thread		Bundling Determination
X-Ray developer solution		Not Defined - medical supply - See Disclosed Practice 7
X-Ray equipment		Durable medical equipment