

Kansas Administrative Regulations

Kansas Department of Revenue

Article 19.—Kansas Retailers' Sales Tax

92-19-65. Medical equipment and supplies.

(a) "Medical supplies" means tangible personal property specifically designed for and exclusively used in the cure, treatment or diagnosis of an injury, illness or other malady of the human body, and consumed in a single usage. Medical supplies do not include tangible personal property designed or customarily used for human habitation purposes, or as a means for generally maintaining a quality of life not directly related to the cure, treatment or diagnosis of an injury, illness or other malady of the human body.

(b) "Medical equipment" means equipment specifically designed for and exclusively used in the cure, treatment or diagnosis of an injury, illness or other malady of the human body. Medical equipment does not include equipment designed or customarily used for human habitation purposes, or as a means for generally maintaining a quality of life not directly related to the cure, treatment or diagnosis of an injury, illness or other malady of the human body, even though the equipment may be used to assist in providing certain services.

(Authorized by K.S.A. 79-3618; implementing K.S.A. 1986 Supp. 79-3606 as amended by L. 1987, Ch. 292, Sec. 32, as further amended by L. 1987, Ch. 64, Sec. 1; effective May 1, 1988.)

***** Authenticated Kansas Administrative Regulation *****