

DEPARTMENT OF STATE REVENUE

Revenue Ruling #2009-13 ST
October 19, 2009

NOTICE: Under [IC 4-22-7-7](#), this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUES

Sales Tax – Mobility Enhancing Equipment

A company ("Taxpayer") is seeking a Revenue Ruling ("Ruling") as to whether, and under what conditions, mobility enhancing equipment is exempt from Indiana sales tax.

Authority: [IC 6-2.5-5-18\(a\)](#); [IC 6-2.5-1-22](#).

STATEMENT OF FACTS

Taxpayer requests a Ruling as to whether, and under what conditions, mobility enhancing equipment is exempt from Indiana sales tax. In particular, Taxpayer requests a Ruling as to the taxability of stairway lifts, bath lifts, ramps, and lifts on vehicles. Taxpayer further provides that "[a]ll products will be sold directly to consumers and may be sold under a doctor's prescription."

DISCUSSION

In general, sales tax is imposed on retail transactions made in Indiana. [IC 6-2.5-2-1](#). However, the Department recognizes an exemption for mobility enhancing equipment as a form of exempt medical devices pursuant to [IC 6-2.5-5-18\(a\)](#).¹ [IC 6-2.5-1-22](#) provides the following definition of mobility enhancing equipment:

"Mobility enhancing equipment" means equipment, including repair and replacement parts for the equipment, that:

- (1) is primarily and customarily used to provide or increase the ability to move from one (1) place to another and is appropriate for use either in a home or a motor vehicle;
- (2) is not generally used by persons with normal mobility; and
- (3) does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

The term does not include durable medical equipment.

[IC 6-2.5-5-18\(a\)](#) provides the following exemptions from sales tax:

Sales of durable medical equipment, prosthetic devices, artificial limbs, orthopedic devices, dental prosthetic devices, eyeglasses, contact lenses, and other medical supplies and devices are exempt from the state gross retail tax, if the sales are prescribed by a person licensed to issue the prescription.

The household and vehicle lifts and ramps sold by Taxpayer are used primarily and customarily to provide or increase the ability of Taxpayer's customers to move from one place to another. The lifts and ramps are not generally used by persons with normal mobility and not normally provided by motor vehicle manufacturers. Therefore, Taxpayer's sales of stairway lifts, bath lifts, vehicle lifts and ramps pursuant to a valid prescription are exempt from Indiana sales tax.

RULING

Pursuant to [IC 6-2.5-5-18\(a\)](#) and [IC 6-2.5-1-22](#), Taxpayer's sales of stairway lifts, bath lifts, vehicle lifts and ramps sold pursuant to a valid prescription are exempt from Indiana sales tax.

CAVEAT

This ruling is issued to the taxpayer requesting it on the assumption that the taxpayer's facts and circumstances as stated herein are correct. If the facts and circumstances given are not correct, or if they change, then the taxpayer requesting this ruling may not rely on it. However, other taxpayers with substantially identical factual

situations may rely on this ruling for informational purposes in preparing returns and making tax decisions. If a taxpayer relies on this ruling and the Department discovers, upon examination, that the fact situation of the taxpayer is different in any material respect from the facts and circumstances given in this ruling, then the ruling will not afford the taxpayer any protection. It should be noted that subsequent to the publication of this ruling a change in statute, regulation, or case law could void the ruling. If this occurs, the ruling will not afford the taxpayer any protection.

¹ Legislation will be introduced during the 2010 legislative session to clarify that mobility enhancing equipment is exempt under [IC 6-2.5-5-18](#).

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