

HOUSE No. 2901

The Commonwealth of Massachusetts

PRESENTED BY:

David K. Muradian, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to OTC medications sales tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>1/19/2023</i>

HOUSE No. 2901

By Representative Muradian of Grafton, a petition (accompanied by bill, House, No. 2901) of David K. Muradian, Jr., for legislation to exempt over-the-counter medications from the sales tax. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to OTC medications sales tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1. Section 6 of Chapter 64H of the General Laws is hereby amended by striking
2 subsection (l) and inserting in place the following new subsection (l): -

3 (l) Sales of medicine, insulin needles and insulin syringes on prescriptions of registered
4 physicians and sales of insulin; sales of nonprescription medicine and over-the-counter
5 medications not sold on prescription; sales of oxygen, blood or blood plasma; sales of artificial
6 devices individually designed, constructed or altered solely for the use of a particular crippled
7 person so as to become a brace, support, supplement, correction or substitute for the bodily
8 structure including the extremities of the individual; sales of artificial limbs, artificial eyes,
9 hearing aids and other equipment worn as a correction or substitute for any functioning portion
10 of the body; sales of artificial teeth by a dentist and the materials used by a dentist in dental
11 treatment; sales of eyeglasses, when especially designed or prescribed by an ophthalmologist,
12 oculist or optometrist for the personal use of the owner or purchaser; sales of crutches and wheel

13 chairs for the use of invalids and crippled persons; and sales of baby oil; and the rental, sales and
14 repairs of kidney dialysis machines, enteral and parenteral feedings, and feeding devices, suction
15 machines, physician-prescribed, medically necessary breast pumps, oxygen concentrators,
16 oxygen regulators, oxygen humidifiers, oxygen masks, oxygen cannulas, ultrasonic nebulizers,
17 life sustaining resuscitators, incubators, heart pacemakers, canes, all types of hospital beds for
18 home use, tripod quad canes, breast prosthesis, alternating pressure pad units and patient lifts,
19 when prescribed by a physician.