

## **Sales and Use Tax - Prescription Drugs**

*Are insulin related materials or items exempt?*

Yes. Items or devices used exclusively for insulin injection or measuring are exempt from state sales and use tax. These materials include: hypodermic needles and syringes used for the use of insulin only, as well as glucose used for treating insulin reactions, blood testing kits, and sales of insulin measuring and other injecting devices used solely for the purpose of insulin prescribed by a licensed physician.