FYI Sales 45
Special Regulation: Optical Sales and Services

1) General rule. Corrective eyeglasses (including sunglasses and reading glasses), frames sold in connection with corrective lenses, contact lenses, and similar articles that optically correct a person's vision are exempt from sales and use tax, regardless of whether the article was dispensed pursuant to a prescription.

a) Limitation on exemption.

i) Binoculars, telescopes, a single lens magnifying device (e.g., a jeweler's lens, a single magnifying lens for computer screens), contact lenses that have only a cosmetic purpose and Braille reading devices are among articles that are not included within this exemption.

ii) Containers. Eyeglass and contact lens cases are exempt only if:

(1) used to transfer an exempt article to the customer, and

(2) the retailer does not separately state a price for the container on the customer's invoice for the exempt article.

(a) Examples. The sale of a container is not exempt if the retailer sells the container without also selling in the same transaction an exempt article, or if the container is sold with an exempt article in the same transaction but the retailer separately states on the customer's invoice a price for the container.

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