



Sales and Use Tax Notice

Notice #15-07

June 2015

Exemption for Diabetic Testing Supplies

New Exemption for Diabetic Testing Supplies

The Tennessee General Assembly recently passed legislation (Public Chapter 274) that exempts diabetic testing supplies from sales and use tax. The law will go into effect July 1, 2015. Supplies such as lancets, test strips for blood glucose monitors, visual read test strips, and urine test strips will be considered exempt under the new law.

Documenting Exempt Sales

Sellers are required to maintain documentation of tax exempt sales in their books and records. To support exemptions of specific products such as insulin syringes and diabetic supplies, the seller's record must clearly identify the items sold. Syringes used for dispensing insulin are already exempt under Tennessee law.

For More Information

Visit www.tn.gov/revenue. Click on [Revenue Help](#) to search for answers or to submit an information request to one of our agents.

References

Tenn. Code Ann. § 67-6-314; Public Chapter 274 (2015)

Disclaimer: The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department of your tax professional for further guidance.