**Private Letter Ruling**

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| **Ruling Number:** | **P-1998-01** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Prosthetic and orthopedic appliances** |
| **Keywords:** |  |
| **Effective Date:** | **01/09/1998** |

**Body:**

**Office of Policy & Research**

January 9, 1998  
  
  
XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX  
  
  
Dear XX XXXXXX,  
  
I acknowledge receipt of your letter dated XXXXXXXXX, regarding the application of the Kansas retailers' sales tax.

K.S.A. 79-3606(r) exempts from Kansas retailers’ sales tax all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; such term shall include accessories to be attached to motor vehicles, but such term shall not include motor vehicles or personal property which when installed becomes a fixture to real property;

You stated that you believe that specific products fall under the state’s definition of prosthetic and orthopedic appliances. The department would agree that the following items would qualify as prosthetic devices exempt from Kansas retailers’ sales tax.  
  
XXXXXXXXXXX Filters: This product is a permanently implanted device designed to prevent pulmonary embolism. The filter is inserted with the aid of a specially designed carrier catheter. Upon discharge from the carrier, the filter will secure itself to the femoral artery or jugular vein wall, becoming a permanent implant.  
  
Stents: This product is a wire mesh tube used to prop open an artery that has recently been cleared. The stent remains in the artery permanently, holds it open, improves blood flow to the heart muscle and relieves symptoms (usually chest pain).  
  
XXXXXXXXXX Stents: This product is used to maintain the natural opening in the bile duct. It is implanted into the body.  
  
XXXXX Synthetic Grafts: This product is used to replace or repair damaged veins and arteries in the body.  
  
XXXXXXX Grafts: This product is used to replace or repair damaged veins and arteries in the body.  
  
XXXXXXXX Cardiovascular Fabrics: This product is used to replace or repair cardiovascular arteries.  
  
Sincerely yours,  
  
  
  
Mark D. Ciardullo  
Tax Specialist  
  
  
  
MDC  
  
  
**Date Composed: 01/12/1998 Date Modified: 10/10/2001**