

# Sales and Use Tax Chart: Taxability of Drugs in the State Sales Tax

Source: Bloomberg BNA

Jurisdiction	Taxation of Drugs
Alabama	<p>Alabama exempts from state sales and use tax all medicine sold on prescription or by a doctor to a patient directly. [ Ala. Code §40-23-4.1; Ala. Admin. Code r. 810-6-3-.47.01. ] For patients 65 years and older purchasing medicine on prescription, the exemption extends to local tax too. [ Ala. Code §40-23-4(a)(30); Ala. Code §40-23-62(30). ]</p> <p>Alabama also exempts from state and local sales and use tax any vitamins, minerals, or dietary supplements dispensed on prescription. However, the same supplements are taxable if purchased without a prescription. [ Ala. Code §40-9-27; Ala. Admin. Code r. 810-6-3-.72.05. ]</p> <p>BNA-SUTN AL 5.7.2.</p>
Alaska	<p>Alaska does not impose a state sales tax.</p> <p>BNA-SUTN AK 5.7.2.</p>
Arizona	<p>Drugs that are prescribed in writing by a licensed member of the medical, dental, or veterinary profession are exempt from tax under the retail classification and the use tax. [ Ariz. Rev. Stat. Ann. §42-5061(A)(8); Ariz. Rev. Stat. Ann. §42-5159(A)(16); Ariz. Admin Code 15-5-156. ]</p> <p>Gross proceeds from the sale of nonprescription drugs are subject to tax under the retail classification as well as the use tax. [ Ariz. Rev. Stat. Ann. §42-5061; Ariz. Rev. Stat. Ann. §42-5155(A); Ariz. Admin Code 15-5-156(E). ]</p> <p>Insulin, insulin syringes and glucose test strips are always exempt from tax under the retail classification and the use tax. [ Ariz. Rev. Stat. Ann. §42-5061(A)(10); Ariz. Rev. Stat. Ann. §42-5159(A)(19). ]</p> <p>BNA-SUTN AZ 5.7.2.</p>
Arkansas	<p>Drugs and medical oxygen purchased without a prescription in Arkansas are subject to gross receipts tax; however, if purchased with a prescription they are exempt. [ Ark. Code Ann. §26-52-406; Ark. Regs. GR-38(A); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Arkansas. ] Insulin is per se exempt from the gross receipts tax, regardless of whether it is purchased with or without a prescription. [ Ark. Code Ann. §26-52-419; Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Arkansas. ]</p> <p>BNA-SUTN AR 5.7.2.</p>
California	<p>Tax applies to retail sales, including over-the-counter sales of drugs and medicines, and other tangible personal property by pharmacists and others. Generally, tax does not apply to sales through prescriptions. [ Cal. Rev. &amp; Tax. Code §6369(a)(1); Cal. Code Regs. tit. 18, §1591(d). ]</p> <p>BNA-SUTN CA 5.7.2.</p>
Colorado	<p>All sales of prescription drugs dispensed pursuant to a prescription or furnished by a licensed provider in connection with the provision of professional services are exempt from Colorado sales and use tax. Additionally, insulin dispensed pursuant to the direction of a licensed provider and glucose usable for the treatment of insulin reactions is exempt from tax. [ Colo. Rev. Stat. §39-26-717(1)(a); 39 Colo. Code Regs. §26-717(1)(b). ]</p> <p>BNA-SUTN CO 5.7.2.</p>
Connecticut	<p>Connecticut exempts from sales and use tax the gross receipts from the sale, use, storage, or other consumption of prescription medicine, syringes, and needles. [ Conn. Gen. Stat. §12-412(4). ] Prescription medicines are those drugs and medicines that are commonly known and regarded as such by pharmacists. [ Conn. Agencies Regs. §12-426-13. ]</p> <p>BNA-SUTN CT 5.7.2.</p>
Delaware	<p>Delaware does not impose a sales tax.</p> <p>BNA-SUTN DE 5.7.2.</p>
District of Columbia	<p>Sales of medicines, pharmaceuticals, and drugs (both prescription and nonprescription) are not subject to tax. [ D.C. Code Ann. §47-2005(14); D.C. Code Ann. §47-2206(2). ]</p> <p>BNA-SUTN DC 5.7.2.</p>
Florida	<p>Sales of drugs to or by physicians, dentists, veterinarians, and hospitals in connection with medical treatment are exempt. [ Fla. Stat. §212.08(2)(f). ] Prescription medicines dispensed in a retail establishment by a licensed pharmacist are exempt. [ Fla. Stat. §212.08(2)(f); Fla. Stat. §212.08(2)(b)(4). ]</p> <p>BNA-SUTN FL 5.7.2.</p>

Georgia	<p>The sales and use taxes levied by the state of Georgia do not apply to the sale or use of controlled substances and drugs which are lawfully dispensed by prescription for the treatment of natural persons, and sales of prescription eyeglasses and contact lenses including, without limitation, prescription contact lenses distributed by the manufacturer to licensed dispensers as free samples not intended for resale and labeled as such. [ Ga. Code Ann. §48-8-3(47)(A)(i); Ga. Comp. R. &amp; Regs. r. 560-12-2-.30(2)(a); Ga. Comp. R. &amp; Regs. r. 560-12-2-.30(3); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Georgia. ] For the purpose of this exemption, over-the-counter drugs are subject to sales and use tax, even with a prescription. [ Ga. Code Ann. §48-8-3(47)(B)(i); Ga. Comp. R. &amp; Regs. r. 560-12-2-.30(3)(b); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Georgia. ]</p> <p>BNA-SUTN GA 5.7.2.</p>
Hawaii	<p>Gross receipts received by a hospital, infirmary, medical clinic, health care facility, pharmacy, or a practitioner licensed to administer drugs to an individual for selling prescription drugs to an individual are exempt from Hawaii's general excise tax. [ Haw. Rev. Stat. §237-24.3(7). ] However, amounts received for services provided in selling prescription drugs or prosthetic devices are subject to tax.</p> <p>Drug manufacturers, distributors, and dealers that sell to hospitals, infirmaries, medical clinics, health care facilities, or pharmacies are not exempt from the general excise tax. [ Hawaii Tax Information Release No. 1986-4; see Haw. Rev. Stat. §237-24.3(7). ]</p> <p>BNA-SUTN HI 5.7.2.</p>
Idaho	<p>Idaho exempts drugs from sales and use tax when administered or distributed by a practitioner or when purchased on behalf of or by an individual under a prescription or work order of a practitioner. [ Idaho Code §63-3622N(a)(1); Idaho Code §63-3622N(a)(2); Idaho Regs. §35.01.02.100.01. ]</p> <p>BNA-SUTN ID 5.7.2.</p>
Illinois	<p>Prescription and nonprescription medicines and drugs for human use are taxed at the rate of 1 percent. [ Ill. Admin. Code tit. 86, §130.311(a). ] Beginning January 1, 2014, prescription and nonprescription drugs include medical cannabis and medical cannabis infused products sold by a licensed dispensary. Therefore, these products are taxed at the rate of 1 percent. [ Ill. Admin. Code tit. 86, §130.311(a), effective July 25, 2014. ]</p> <p>Insulin for human use is taxed at the rate of 1 percent. [ Ill. Admin. Code tit. 86, §130.311(a). ]</p> <p>BNA-SUTN IL 5.7.2.</p>
Indiana	<p>Drugs that are both intended for human use and sold without a prescription are subject to tax. [ Ind. Code Ann. §6-2.5-5-19; Ind. Code Ann. §6-2.5-2-1(a); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Indiana. ] However, drugs intended for human use that are sold on prescription are exempt from tax. [ Ind. Code Ann. §6-2.5-5-19; Ind. Admin. Code tit. 45, r. 2.2-5-33(a); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Indiana. ]</p> <p>BNA-SUTN IN 5.7.2.</p>
Iowa	<p>Drugs sold on prescription are exempt from taxation within Iowa, as are insulin and medical oxygen, regardless as to whether these two items are purchased with a prescription. [ Iowa Code Ann. §423.3(60); Iowa Admin. Code r. 701-231.6; Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Iowa. ] However, over-the-counter drugs and drugs not sold on prescription are subject to tax. [ Iowa Code Ann. §423.2(1); Iowa Admin. Code r. 701-231.6; Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Iowa. ]</p> <p>BNA-SUTN IA 5.7.2.</p>
Kansas	<p>In general, any drug intended for human use or for animal use that is sold on prescription is exempt from sales tax in Kansas. [ Kan. Stat. Ann. §79-3606(p); Kan. Stat. Ann. §79-3704(d); Kansas Information Guide: Medical Offices and Clinics Self-Audit Fact Sheet (June 11, 2013); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Kansas. ]</p> <p>BNA-SUTN KS 5.7.2.</p>
Kentucky	<p>Over-the-counter drugs that are purchased with a prescription for the treatment of a human being are not subject to tax. [ Ky. Rev. Stat. Ann. §139.472(1)(a); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Kentucky. ]</p> <p>A drug purchased for the treatment of a human being for which a prescription is required by state or federal law is not subject to sales or use tax. [ Ky. Rev. Stat. Ann. §139.472(1)(a); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Kentucky. ] This exemption includes free drug samples distributed to or from a physician's office. [ Ky. Rev. Stat. Ann. §139.472(1)(a). ]</p> <p>BNA-SUTN KY 5.7.2.</p>
Louisiana	<p>Prescription drugs and insulin, whether prescription or non-prescription, are exempt from Louisiana state sales and use tax. [ La. Rev. Stat. Ann. §47:305(D)(1)(j); La. Rev. Stat. Ann. §47:305.2; Louisiana Publication R-1002. ]</p> <p>BNA-SUTN LA 5.7.2.</p>
Maine	<p>The sale of medicines for human beings sold on a doctor's prescription is exempt from tax. [ Me. Rev. Stat. Ann. §1760(5). ]</p> <p>BNA-SUTN ME 5.7.2.</p>

Maryland	<p>The sales and use tax does not apply to sales of prescription, nonprescription, proprietary, and patent drugs. Maryland law classifies these items as exempt medicine.</p> <p>Not included in this exemption are cosmetics, dentifrices, shaving and hair care products, soaps, deodorants, or skin care creams or cleansers. Products that are primarily cosmetic in nature are not considered medicine even if they have medicinal properties. [ Md. Code Ann. Tax-Gen. §11-211(a)(2); Md. Regs. Code §03.06.01.09(B)(3). ]</p> <p>BNA-SUTN MD 5.7.2.</p>
Massachusetts	<p>The Commonwealth exempts sales of medicine sold on prescriptions of registered physicians. [ Mass. Gen. L. ch. 64H, §6(l). ]</p> <p>This exemption applies both to medicines that cannot be sold without a prescription as well as to medicines that are prescribed by a physician even though they can be sold over the counter without such a prescription. [ Massachusetts Directive 91-5 (Dec. 30, 1991). ]</p> <p>BNA-SUTN MA 5.7.2.</p>
Michigan	<p>Michigan exempts from sales and use tax any drug for human use that is lawfully dispensed by a prescription. Over-the-counter drugs are also exempt, even without a prescription. [ Mich. Comp. Laws §205.54g(1)(a), as amended by 2013 Mich. H.B. 4831, effective March 14, 2014; Mich. Comp. Laws §205.51a(h). ]</p> <p>Insulin for human use is exempt from sales and use tax, regardless as to whether or not it was dispensed upon a prescription. [ Mich. Comp. Laws §205.94a(g); Mich. Comp. Laws §205.54d(l). ]</p> <p>Medical oxygen for human use is exempt when issued upon a prescription, but is subject to sales and use tax when purchased without a prescription. [ Mich. Comp. Laws §205.93(1); Mich. Comp. Laws §205.52(1). ]</p> <p>BNA-SUTN MI 5.7.2.</p>
Minnesota	<p>Gross receipts from the sale of drugs, including over-the-counter drugs, for human use is exempt from the sales and use tax. [ Minn. Stat. §297A.67(7)(a)(1). ]</p> <p>BNA-SUTN MN 5.7.2.</p>
Mississippi	<p>The gross proceeds of retail sales and the use or consumption in Mississippi of prescription drugs and medicines are exempt from tax if they are:</p> <ul style="list-style-type: none"> <li>• prescribed for a human by a person authorized to prescribe the medicines, and dispensed by a registered pharmacist; or</li> <li>• furnished by a licensed physician, surgeon, dentist or podiatrist to his own patient; or</li> <li>• furnished by a hospital for treatment of any person; or</li> <li>• sold to a licensed physician, surgeon, podiatrist, dentist or hospital for the treatment of a human; or</li> <li>• sold to Mississippi, for use in the treatment of a human by a medical facility or clinic maintained by the state. [ Miss. Code Ann. §27-65-111(h). ]</li> </ul> <p>BNA-SUTN MS 5.7.2.</p>
Missouri	<p>All sales (and some rentals) of prescription drugs are exempt from tax, including drug samples and materials used to manufacture those samples, insulin, and medical grade oxygen. [ Mo. Rev. Stat. §144.030.2(18), as amended by 2011 S.B. 284, effective Aug. 28, 2011; Mo. Code Regs. Ann. tit. 12, §10-110.013(3)(A). ]</p> <p>BNA-SUTN MO 5.7.2.</p>
Montana	<p>Montana does not impose a sales tax.</p> <p>BNA-SUTN MT 5.7.2.</p>
Nebraska	<p>Gross receipts from the sale of drugs sold with a doctor's prescription are exempt from sales or use taxation. Drugs which can be purchased without a prescription are subject to Nebraska's sales tax. [ Nebraska Rev. Stat. §77-2704.09(1); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Nebraska. ]</p> <p>BNA-SUTN NE 5.7.2.</p>
Nevada	<p>Nevada exempts drugs from the state's sales and use tax where: the drug is prescribed for the treatment of a human being by a person authorized to prescribe medicines, and dispensed on a prescription filled by a lawfully registered pharmacist; the drug is furnished by a physician or dentist to their patients for treatment; the drug is furnished by a hospital to a patient; or the drug is sold to a physician, dentist, or hospital for the treatment of human beings. [ Nev. Rev. Stat. §372.283(1)(d). ]</p> <p>BNA-SUTN NV 5.7.2.</p>
New Hampshire	<p>New Hampshire does not impose a sales tax.</p> <p>BNA-SUTN NH 5.7.2.</p>

New Jersey	<p>New Jersey exempts both sales of drugs sold pursuant to a doctor's prescription and sales of over-the-counter drugs from sales and use tax. [ N.J. Rev. Stat. §54:32B-8.1(a)(1); N.J. Rev. Stat. §54:32B-8.1(a)(2); N.J. Admin. Code tit. 18, §24-37.3(a). ]</p> <p>BNA-SUTN NJ 5.7.2.</p>
New Mexico	<p>Receipts from the sale of prescription drugs may be deducted from gross receipts and governmental gross receipts. [ N.M. Stat. Ann. §7-9-73.2(A). ]</p> <p>BNA-SUTN NM 5.7.2.</p>
New York	<p>New York exempts sales of drugs and medicines intended to cure, mitigate, prevent, or treat human illness or disease. [ N.Y. Tax Law §1115(a)(3); N.Y. Comp. Codes R. &amp; Regs. tit. 20, §528.4(a)(1). ] Likewise, New York exempts sales of "products consumed by humans to preserve health." [ N.Y. Tax Law §1115(a)(3); N.Y. Comp. Codes R. &amp; Regs. tit. 20, §528.4(a)(3). ]</p> <p>BNA-SUTN NY 5.7.2.</p>
New York City	<p>New York City generally imposes tax on the same sales and services taxed at the state level. [ N.Y. Tax Law §1210(a)(1); N.Y.C. Admin. Code §11-2001(a). ] At the state level there is a broad exemption for health care products, which includes drugs and medicine intended for use in the cure, treatment, mitigation, or preventing of illness in human beings. [ N.Y. Tax Law §1115(a)(3); N.Y. Comp. Codes R. &amp; Regs. tit. 20, §528.4(a)(1); N.Y. Comp. Codes R. &amp; Regs. tit. 20, §528.4(b)(1); N.Y. Comp. Codes R. &amp; Regs. tit. 20, §528.4(h)(1). ]</p> <p>BNA-SUTN NYC 5.7.2.</p>
North Carolina	<p>The following drugs, including their packaging materials and any instructions or information about the drug included in the package with the drugs, are exempt from tax: [ N.C. Gen. Stat. §105-164.13(13); North Carolina Sales and Use Tax Bulletin Section 11-1.A.1 (April 1, 2008). ] • drugs required by federal law to be dispensed only by prescription; [ N.C. Gen. Stat. §105-164.13(13)(a). ]</p> <p>o A prescription is an order, formula, or recipe issued orally, in writing, electronically, or by another means of transmission by a physician, dentist, veterinarian, or another person licensed to prescribe drugs. [ N.C. Gen. Stat. §105-164.3(29). ]</p> <p>• over-the-counter drugs sold by prescription; [ N.C. Gen. Stat. § 105-164.13(13)(b). ] and</p> <p>o An over-the-counter drug is a drug that can be dispensed under federal law without a prescription and is required by 21 C.F.R. § 210.66 to have a label containing "Drug Facts" panel or a statement of its active ingredients. [ N.C. Gen. Stat. §105-164.3(25a). ]</p> <p>• insulin. [ N.C. Gen. Stat. §105-164.13(13)(c); North Carolina Sales and Use Tax Bulletin Section 11-1.A.1 (April 1, 2008). ]</p> <p>BNA-SUTN NC 5.7.2.</p>
North Dakota	<p>Gross receipts from the sale of drugs sold with a doctor's prescription are exempt from sales or use taxation in North Dakota. Drugs that can be purchased without a prescription are subject to sales tax. [ N.D. Cent. Code §57-39.2-04(7); North Dakota Guideline—Exemptions. ]</p> <p>BNA-SUTN ND 5.7.2.</p>
Ohio	<p>Ohio exempts from sales tax any drug dispensed on a physician's prescription. [ Ohio Rev. Code Ann. §5739.02(B)(18); Ohio Information Release ST 2003-10 (July, 2003). ]</p> <p>BNA-SUTN OH 5.7.2.</p>
Oklahoma	<p>Drugs sold on prescription are exempt from taxation within Oklahoma. [ Okla. Stat. Ann. tit. 68, §1357(9). ]</p> <p>BNA-SUTN OK 5.7.2.</p>
Oregon	<p>Oregon does not impose a sales tax.</p> <p>BNA-SUTN OR 5.7.2.</p>
Pennsylvania	<p>An exemption applies to the sale at retail or use of both prescription or non-prescription drugs and medicines. [ 72 Pa. Stat. §7204(17); 61 Pa. Code §31.3(6). ]</p> <p>BNA-SUTN PA 5.7.2.</p>
Rhode Island	<p>Rhode Island exempts from sales and use tax the sale or use of any drug provided on prescription, medical oxygen and insulin, regardless of whether they are provided on prescription. [ R.I. Gen. Laws §44-18-30(10)(i), as amended by 2015 R.I. H.B. 5900, effective July 1, 2015; R.I. Regs. §SU 07-60. ] Although over-the-counter drugs were previously included in this exemption, beginning Oct. 1, 2011, the sale, storage, use or other consumption of over-the-counter drugs is subject to sales and use tax. [ R.I. Gen. Laws §44-18-7(14), as amended by 2015 R.I. H.B. 5900, effective July 1, 2015. ] The sale of blood is also exempt from sales and use tax. [ R.I. Gen. Laws §44-18-30(60), as amended by 2015 R.I. H.B. 5900, effective July 1, 2015; R.I. Regs. §SU 07-30(E). ]</p> <p>BNA-SUTN RI 5.7.2.</p>

South Carolina	<p>Medicine sold by prescription is exempt from sales and use tax in South Carolina. [ S.C. Code Ann. §12-36-2120(28)(a). ]</p> <p>Sales of drugs to hospitals, infirmaries, sanitariums, nursing homes, and similar institutions; as well as to doctors; dentists; optometrists; and veterinarians are considered sales at retail if the drugs are furnished to a patient to whom services are being rendered. The medical service provider is considered the end consumer of the drug and is responsible for the tax due on such items. [ S.C. Code Ann. §12-36-110(1)(i). ]</p> <p>Prescription drugs dispensed to Medicare Part A patients who are residing in a nursing home are not considered sales to the nursing home and are not subject to sales tax. [ S.C. Code Ann. §12-36-2120(28)(f). ]</p> <p>BNA-SUTN SC 5.7.2.</p>
South Dakota	<p>The sale or use of drugs is exempt from tax to the extent used by humans, if the drugs are prescribed by prescription, dispensed, or administered by a physician, chiropractor, optometrist, dentist, podiatrist, or audiologist. [ S.D. Codified Laws Ann. §10-45-14.10; S.D. Codified Laws Ann. §10-46-15.5. ]</p> <p>BNA-SUTN SD 5.7.2.</p>
Tennessee	<p>Drugs, medical oxygen, and over-the-counter drugs sold on prescription are exempt from the state's sales and use tax. Insulin for human use is per se exempt. [ Tenn. Code Ann. §67-6-102(35); Tenn. Code Ann. §67-6-102(61); Tenn. Code Ann. §67-6-320(a); Tenn. Code Ann. §67-6-320(b)(2); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Tennessee. ]</p> <p>Drugs purchased by a hospital or other medical facility are exempt from sales and use tax. [ Tenn. Code Ann. §67-6-320(a); Tenn. Code Ann. §67-6-320(b); Tenn. Comp. R. &amp; Regs. ch. 1320-5-1-.26; Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Tennessee. ]</p> <p>BNA-SUTN TN 5.7.2.</p>
Texas	<p>A drug or medicine is exempt if it is prescribed or dispensed for a human or animal by a licensed practitioner of the healing arts. [ Tex. Tax Code Ann. §151.313(a)(1); Tex. Admin. Code §3.284. ]</p> <p>An over-the-counter drug or medicine for humans is exempt if it is required to be labeled with a "Drug Facts" panel in accordance with regulations of the federal Food and Drug Administration, without regard to whether it is prescribed or dispensed by a licensed practitioner of the healing arts. [ Tex. Tax Code Ann. §151.313(a)(3). ]</p> <p>Insulin is always exempt from sales and use tax. [ Tex. Tax Code Ann. §151.313(a)(2); Tex. Admin. Code §3.284(b)(1). ]</p> <p>BNA-SUTN TX 5.7.2.</p>
Utah	<p>Drugs are exempt from tax if the item is intended for human use and the item is purchased either with a prescription or by a hospital or other medical facility. [ Utah Code Ann. §59-12-104(10); Utah Publication No. 53. ]</p> <p>BNA-SUTN UT 5.7.2.</p>
Vermont	<p>The sale of drugs, both prescription and over-the-counter, is exempt from taxation. Over-the-counter drugs include aspirin, ibuprofen, analgesic salves, antacids, acne medications, antiseptics, medicated burn remedies, cough and cold medications, decongestants and antihistamines, analgesic toothache preparations and dental repair kits, eye preparations for the healing or treatment of the eyes, and laxatives. [ Vt. Stat. Ann. tit. 32, §9741(2); Vt. Code R. §1.9741(2); Vermont Tax Fact Sheet FS-1028. ]</p> <p>BNA-SUTN VT 5.7.2.</p>
Virginia	<p>Virginia exempts both prescription and nonprescription drugs. [ Va. Code Ann. §58.1-609.10(14). ]</p> <p>BNA-SUTN VA 5.7.2.</p>
Washington	<p>Drugs are exempt from retail sales or use tax when sold for human use pursuant to a prescription. [ Wash. Rev. Code §82.08.0281(1), (2); Wash. Admin. Code §458-20-18801(402); Streamlined Sales Tax Governing Board, Section 328 Taxability Matrix, Washington. ] Also exempt are drugs used for family planning purposes supplied by a family planning clinic that is under contract with the department of health to provide family planning services. [ Wash. Rev. Code §82.08.0281(3). ] Washington also exempts disposable devices used to deliver drugs pursuant to a prescription. [ Wash. Rev. Code §82.08.935; see Washington Tax Decision Det. No. 13-0388 (Dec. 17, 2013) (reusable drug infusion pumps are not eligible for exemption as disposable devices used to deliver drugs). ]</p> <p>BNA-SUTN WA 5.7.2.</p>
West Virginia	<p>Prescription drugs are exempt from taxation within West Virginia. [ W. Va. Code §11-15-9(a)(11); W. Va. Code R. tit. 110, §110-15-9.2.7; West Virginia Publication TSD-425. ]</p> <p>BNA-SUTN WV 5.7.2.</p>
Wisconsin	<p>The sale of drugs is exempt from taxation in certain circumstances. [ Wis. Stat. §77.54(14); Wis. Stat. §77.54(14m). ]</p> <p>BNA-SUTN WI 5.7.2.</p>

Wyoming

Sales of over-the-counter drugs for human use with or without a prescription are subject to tax. [ Wyo. Stat. §39-15-103(a)(i)(A); Wyo. Stat. §39-15-101(a)(vii). ] However, the sale, use, storage, or consumption of drugs is exempt from taxation under the following circumstances:

- drugs for human use with a prescription;
- insulin for human use with a prescription;
- medical oxygen for human use with a prescription;
- drugs for human use to hospitals;
- drugs for human use to other medical facilities;
- prescription drugs for human use to hospitals;
- prescription drugs for human use to other medical facilities; [ Wyo. Stat. §39-15-105(a)(vi)(B); Wyo. Stat. §39-15-105(a)(vi)(C); Wyo. Stat. §39-16-105(a)(vi)(A). ] and
- drugs for animal use are subject to taxation in Wyoming. [ Wyo. Stat. §39-15-103(a)(i)(A). ]

BNA-SUTN WY 5.7.2.