

FORMAL RULING 2009-02

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

August 19, 2009

[REDACTED]

You requested a formal ruling as to the applicability of the Vermont sales tax for a [REDACTED] machine. This machine “scans computerized ophthalmic diagnostic images, posterior segment and provides interpretations and reports.”

The sale of such a machine is exempt from the sales tax as it meets the definition of “durable medical equipment” in that it:

1. Can withstand repeated use; and
2. is primarily and customarily used to serve a medical purpose; and
3. generally is not useful to a person in the absence of illness or injury; and
4. is not worn on the body.

Durable medical equipment is exempt as stated in Vermont statute: 32 VSA §9741(2).

This ruling is issued solely to [REDACTED] and is limited to the facts presented as affected by current statutes and regulations. The Department will not be bound by this ruling in the case of any other taxpayer or in the case of any change in the relevant statutes or regulations.

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Kenneth Jones  
Policy Analyst

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Ellen Tofferi,  
Acting Commissioner