

Ruling 95-11

Vermont Department of Taxes

Date: August 4, 1995

Written By: Gloria Hobson, Director Business Taxes

Approved By: Betsy Anderson, Commissioner of Taxes

You have requested a ruling whether sales of prosthesis bathing suits are exempt from Vermont's sales tax.

Issue: Are prosthesis bathing suits exempt from sales and use tax under 32 V.S.A. Section 9741(2)?

Facts: Your request did not include any description of the prosthesis bathing suits. This ruling will be based on general description of eligibility for bathing suits under the prosthetic exemption.

Ruling: A bathing suit with a permanently build-in prosthesis is exempt.

32 V.S.A. Section 9741(2) authorizes the exemption of prosthetic devices. The common definition of prosthetic device is "an artificial device to replace a missing part of the body".¹ A prosthetic device replaces a missing part of the body and generally is not useful absent the illness, injury, or physical incapacity requiring the prosthesis. For example, a bathing suit with a permanently built-in breast form prosthesis would be a prosthetic device and exempt from sale tax. If a bathing suit can be worn by anyone but the purchaser inserts a breast form prosthesis when wearing the bathing suit, the breast form is the prosthesis not the bathing suit.

This ruling is issued solely to you and is limited to the facts presented as affected by current statutes and regulations. Other taxpayers may refer to this ruling to determine The Department's general approach, but 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 statute or regulations.

¹ Webster's Seventh New Collegiate Dictionary.