TO: Vicki Jinnette  
Public Information Officer  

FROM: Jerry B. Knight, Manager  
Tax Policy and Procedures Department  

DATE: June 13, 1989  

SUBJECT: Dental Prosthetic Devices  
(Sales and Use)  


AUTHORITY: S.C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3  

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.  

The referenced code section has been amended, effective July 1, 1989, so as to exempt:  

Gross proceeds from the sale of medicine and prosthetic devices sold by prescription; hypodermic needles, insulin, alcohol swabs, and blood sugar testing strips sold to diabetics under the authorization and direction of a physician; and dental prosthetic devices.  

Note, sales of dental prosthetic devices no longer require a prescription to come within to the exemption. However, sales of medicine and other prosthetic devices still require a prescription.