

1 mitigation, treatment or prevention of injury or disease are exempt
2 from the tax imposed by this article.

3 (b) For purposes of this exemption, "health care provider"
4 means any person licensed to prescribe drugs, durable medical ~~goods~~
5 equipment, mobility enhancing equipment and prosthetic devices
6 intended for use in the diagnosis, cure, mitigation, treatment or
7 prevention of injury or disease. For purposes of this section, the
8 term "health care provider" includes any hospital, medical clinic,
9 nursing home or provider of inpatient hospital services and any
10 provider of outpatient hospital services, physician services,
11 nursing services, ambulance services, surgical services or
12 veterinary services: *Provided*, That the amendment to this
13 subsection enacted during the 2009 regular legislative session
14 shall be effective on or after July 1, 2009.

15 (c) ~~This section shall be effective July 1, 2007.~~ The term
16 "durable medical goods" as used in this article means "durable
17 medical equipment" as defined in section two, article fifteen-b of
18 this chapter.

NOTE: The purpose of this bill is to make a technical correction in order that §11-15-9i conforms to the Streamlined Sales and Use Tax Agreement and making a technical change to the application of the term "durable medical equipment."

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.