

Form ST-13

**COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION**

To: _____ Date: _____
(Name of Dealer)

(Number and Street or Rural Route) (City, Town, or Post Office) (State and ZIP Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the medical-related kinds and classes of tangible personal property shown in Items 1 through 7 below when purchased for the specific purposes set out in Items 1 through 7.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation (check proper box below).

Medical-Related Exemptions:

- 1. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses, eyeglass cases and contact lens storage containers when distributed free of charge, all solutions or sterilization kits or other devices applicable to the wearing or maintenance of contact lenses or eyeglasses when distributed free of charge, and hearing aids dispensed by or sold on prescriptions or work orders of licensed physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and fitters, nurse practitioners, physician assistants, and veterinarians.
- 2. Controlled drugs purchased for use by a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant in his or her professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians, optometrists, licensed nurse practitioners, or licensed physician assistants engaged in the practice of medicine, optometry, or nursing; medicines and drugs purchased for use or consumption by a licensed hospital, nursing home, clinic, or similar corporation.
- 3. Medicines and drugs purchased for use or consumption by a licensed hospital; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. §301 et seq., as amended).
- 4. Wheelchairs and parts therefor, braces, crutches, prosthetic devices, orthopedic appliances, catheters, urinary accessories, other durable medical equipment and devices, and related parts and supplies specifically designed for those products; and insulin and insulin syringes, and equipment, devices or chemical reagents which may be used by a diabetic to test or monitor blood or urine, when such items or parts are purchased by or on behalf of an individual for use by such individual. Durable medical equipment is equipment which (i) can withstand repeated use, (ii) is primarily and customarily used to serve a medical purpose, (iii) generally is not useful to a person in the absence of illness or injury, and (iv) is appropriate for use in the home.

*** * * Additional Exemptions are on the reverse side of this certificate. * * ***

NOTE: THIS CERTIFICATE OF EXEMPTION WILL NOT BE VALID UNLESS THE BACK OF THIS FORM IS COMPLETED AND SIGNED BY THE PURCHASER.

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- 5. Drugs and supplies used in hemodialysis and peritoneal dialysis.

 - 6. Special equipment installed on a motor vehicle when purchased by a handicapped person to enable such person to operate the motor vehicle.

 - 7. Special typewriters and computers and related parts and supplies specifically designed for those products used by handicapped persons to communicate when such equipment is prescribed by a licensed physician.
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Name of purchaser _____ Certificate of
Registration No., if any _____

(Number and Street or Rural Route) (City, Town, or Post Office) (State and ZIP Code)

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By _____ (Signature) (Title)

Information for dealer -- A dealer is required to have on file only one Certificate of Exemption properly executed by each purchaser buying or leasing tax exempt tangible personal property under this Certificate.