

(I) A DEVICE THAT CHANGES DIGITAL CODES INTO TONES FOR TRANSMISSION THROUGH TELEPHONE LINES;

(II) A FLASHING SIGNAL DEVICE; OR

(III) A TELEBRILLE MACHINE;

(5) AN ARTIFICIAL EYE, HEARING DEVICE, OR LIMB;

(6) A COLOSTOMY OR ILEOSTOMY APPLIANCE;

(7) CORRECTIVE EYEGLASSES;

(8) AN ORTHOPEDIC OR SURGICAL APPLIANCE PRESCRIBED BY A PHYSICIAN AND DESIGNED TO BE WORN ON THE PERSON OF THE USER;

(9) A BATTERY FOR AN ARTIFICIAL HEARING DEVICE OR LARYNX, TRANSCUTANEOUS NERVE STIMULATOR, OR ELECTRICALLY POWERED WHEELCHAIR; OR

(10) A REPLACEMENT CORD FOR AN ARTIFICIAL HEARING DEVICE;

(11) CRUTCHES;

(12) A WHEELCHAIR;

(13) A HOSPITAL BED;

(14) AN OXYGEN TENT; OR

(15) ANY OTHER SICKROOM EQUIPMENT THAT THE COMPTROLLER DEFINES BY REGULATION.

(C) HYGIENIC AIDS.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF:

(1) BABY OIL OR BABY POWDER; OR

(2) SANITARY NAPKINS OR TAMPONS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(1), (1-1), (m), (m-1), (nn), (qq), and (yy) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

In subsection (a)(1) of this section, the former reference to sales "to patients in connection with medical treatments" is deleted as surplusage.

In subsection (a)(2) and (3) of this section, the language "sold on prescriptions of physicians", which