

 Taxes

## State Tax Exemptions for People with Disabilities

The Texas sales tax and motor vehicle sales tax laws allow people with disabilities to purchase certain items and services tax free. Many items and services are specifically tax-exempt by law. Some items that are normally taxed are exempt when purchased with a prescription; others require an exemption certificate. (See Items and Services Exempt from State Sales and Use Tax.)

### Sales Tax

People with disabilities can purchase certain items and services tax-free. Some items are tax exempt by law, while others are exempt if the buyer provides the seller with a prescription or an exemption certificate. Examples of items in the different categories are listed on page 2 of this brochure.

### Tax exempt by law

Items that are exempt by law can be purchased any time without paying tax. There is also no tax on repairs, modifications and maintenance services to these exempt items.

### Tax exempt under certain conditions

Some items are exempt when purchased for medical reasons or to allow people with disabilities to function independently. Devices for adapting household appliances can be exempt, for example. To buy the items in this category tax free, the buyer must give the seller or service provider a prescription or an exemption certificate. The exemption also applies to repairs, maintenance and modification of the exempt item.

### Exemption certificate

An exemption certificate is a form that documents that no tax is due on a sale and shows why the customer claims exemption from the tax. A short phrase such as "food for guide dog" will suffice. The retailer keeps the form in case of an audit. You can download and copy Form 01-339, Texas Sales and Use Tax Exemption Certificate [[comptroller.texas.gov/forms/01-339.pdf](http://comptroller.texas.gov/forms/01-339.pdf)] from our website.

### Refund

If you mistakenly pay tax on an exempt item, you can either contact the retailer for a refund or request a refund from the Comptroller. Please submit an exemption certificate or a copy of the prescription as

documentation for the refund. The Comptroller's office must receive the claim for refund within four years of the date of purchase. For more information on refunds, review Rule 3.325.

Your refund request with supporting documentation should be mailed to:

*Sales & Motor Vehicle Tax Refunds*  
*Comptroller of Public Accounts*  
*Post Office Box 13528*  
*Austin, Texas 78711-3528*

If you have questions regarding a refund request or need a form, you may email us at [refundreq.revacct@cpa.texas.gov](mailto:refundreq.revacct@cpa.texas.gov) [mailto:refundreq.revacct@cpa.texas.gov] or call 800-531-5441, ext. 3-4545. The direct number in Austin is 512-463-4545.

## Motor Vehicle Sales and Use Tax

Cars, vans, trucks, and other vehicles are taxed under the motor vehicle sales and use tax law. Vehicles are exempt if they are modified for operation by, or transportation of, people with orthopedic disabilities. Examples of vehicle modifications include hand controls, left side accelerator pedals, raised ceilings, and wheelchair ramps and lifts.

To receive the tax exemption, the purchaser should complete the Title Application/Tax Statement form with a statement that the vehicle has been purchased to transport or be driven by someone with an orthopedic disability and a description of the modification.

No tax is due on adaptive devices, the labor to install those devices, or any charge to remodel the vehicle to accommodate the driver or passenger with an orthopedic disability. This exemption does not extend to travel trailers or other vehicles that are not designed to transport people.

## Refund

If you paid tax in error on an exempt vehicle, you can write the Comptroller's office to claim a refund. Your request must include a copy of the tax receipt that the county issued on the purchase of the vehicle, the purchaser's social security number, and documentation (such as an installer's invoice) that the vehicle has been modified.

The motor vehicle tax is due at the time a vehicle is purchased. The tax exemption covers the purchase of a modified vehicle or a vehicle that will be modified shortly after being bought, to transport or be driven by someone with an orthopedic disability.

## Items and Services Exempt from State Sales and Use Tax

	Vision	Hearing	Mobility



<p><b>Exempt by Law</b></p>	<ul style="list-style-type: none"> <li>• Braille wristwatch, not e-taking device, embossing device, writer, and paper</li> <li>• Braille electronic equipment</li> <li>• Braille-n-Print</li> <li>• Braille 'n Speak</li> <li>• CCTV device to enlarge print</li> <li>• Large print computer terminal</li> <li>• Laser cane</li> <li>• Light probe</li> <li>• Pocket Braille</li> <li>• White cane</li> </ul>	<ul style="list-style-type: none"> <li>• Hearing aid and batteries</li> <li>• TDD or TTY and all materials, paper, and printing ribbons used in that equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Bedside rails</li> <li>• Brace or special corset</li> <li>• Breathing Machine</li> <li>• Cane</li> <li>• Catheter</li> <li>• Cervical collars</li> <li>• Crutch grips, and tips</li> <li>• Elastic rib belt</li> <li>• Hospital bed</li> <li>• Mobility Cart</li> <li>• Orthopedic device</li> <li>• Orthopedic shoes</li> <li>• Prosthesis</li> <li>• Sling</li> <li>• Walker</li> <li>• Wheelchair, cushions, repair parts, and safety belts</li> </ul>
<p><b>Prescription Required</b></p>	<ul style="list-style-type: none"> <li>• Corrective lenses</li> <li>• Electronic mobility aid</li> <li>• Magnifier</li> <li>• Low-vision optical aid</li> <li>• Telescope</li> </ul>		<ul style="list-style-type: none"> <li>• Adaptive device such as equipment used to modify a farm tractor or appliances or equipment in the home</li> <li>• Bath chair</li> <li>• Heat lamp</li> <li>• Heating pad</li> <li>• Hydrocollator heating unit</li> <li>• Hydrocollator steam pack</li> <li>• Infrared lamp</li> <li>• Inhalator</li> <li>• Lift</li> <li>• Massage device</li> <li>• Oxygen, masks, units, tents</li> <li>• Ramp for residence (materials charge must be separate from the charge for installation)</li> <li>• Special restroom fixtures</li> <li>• Stair glide</li> <li>• Tiltchair</li> <li>• Ultrasound unit for treatment of muscle tissue</li> <li>• Whirlpool pump</li> </ul>

<b>Exemption Certificate Required</b>	<ul style="list-style-type: none"> <li>• Adaptive device or software for computers used by people who are blind or visually impaired</li> <li>• Guide dog, including food and grooming</li> <li>• Harness for dog guide</li> <li>• Talking clock</li> </ul>	<ul style="list-style-type: none"> <li>• Adaptive device or software for computers used by people who are deaf or hearing impaired</li> <li>• Audio loop</li> <li>• Hearing dog, including food, grooming, and orange leash</li> <li>• Light signal and device to adapt items such as a TDD or telephone, doorbell, or smoke alarm</li> <li>• Captioning Decoder</li> </ul>	<ul style="list-style-type: none"> <li>• Accessories for a mobility cart</li> <li>• Support dog, including food, grooming, and orange leash</li> <li>• Adjustable eating utensil for use by an individual who does not have full use of hands or arms to facilitate independent eating</li> </ul>
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