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## Drugstores and Pharmacies

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### Introduction

This bulletin explains how sales tax applies to items commonly sold by drugstores and pharmacies. See also Tax Bulletins [Convenience Stores and Bodegas \(TB-ST-135\)](#), and [Coupons and Food Stamps \(TB-ST-140\)](#). Information regarding sales of medical equipment and prosthetic devices can be found in [Publication 822, Taxable Status of Medical Equipment and Supplies, Prosthetic Devices, and Related Items](#).

### Drugs and medicines

Sales of drugs and medicines are not taxable if the drug or medicine is intended for internal or external use in people to diagnose, cure, treat, or prevent illness or disease. This includes both prescription and nonprescription drugs and medicines that are recognized by the *United States Pharmacopeia*, the *Homeopathic Pharmacopeia of the United States*, or the *National Formulary*.

Prescription drugs and medicines are used under the supervision of a licensed physician and must be obtained from a licensed pharmacist. They include:

- antibiotics
- narcotics
- controlled substances

Nonprescription or over-the-counter drugs and medicines can also be purchased exempt from sales tax. They include:

- pain relievers (aspirin, ibuprofen, etc.)
- antacids
- cough and cold remedies
- dandruff shampoo and treatments

Other medicinal products used internally or externally by humans for the preservation of health, and products (other than food) that are intended to affect the structure or a function of the human body, are also exempt from sales tax. These products, which are not ordinarily considered drugs or medicines, include:

- acne preparations
- contact lens preparations
- eye drops
- laxatives
- lip balm intended to treat or prevent chapped lips
- petroleum jelly that is uncolored and unscented
- products that treat nicotine withdrawal symptoms
- products that prevent or treat athlete's foot or other fungus infections
- products intended to treat sunburns
- sunscreens
- vaginal creams, foams, ointments, and jellies that treat specific medical conditions

## Family planning

Products sold to reduce the chance of pregnancy are not taxable. These products may be sold by prescription or over the counter.

Examples of these items include:

- birth control pills
- condoms
- contraceptive creams, foams, jellies, or sponges
- diaphragms
- vaginal suppositories

## Cosmetics and toiletries

Cosmetic and toiletry products are used for cleansing, personal grooming, beautifying, or altering your appearance. These products are taxable even if they contain some medicinal ingredients. See the *Cosmetics and toiletries* chart below.

## General merchandise

Many drugstores and pharmacies sell a variety of general merchandise that is generally taxable. See the *General merchandise* chart below.

## Food and beverages

Drugstores and pharmacies often also sell a variety of food and beverages. See Tax Bulletin [Listings of Taxable and Exempt Foods and Beverages Sold by Food Stores and Similar Establishments \(TB-ST-525\)](#) for detailed information on sales of food and beverages.

## Insurance coverage

The taxability of an item **does not change** when payment is made under medical insurance coverage, including:

- personal insurance,
- an employer-sponsored medical plan,
- Medicaid, or
- Medicare.

Nontaxable items remain nontaxable regardless of the method of payment. Taxable items remain taxable even when paid for under insurance coverage.

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The charts below list examples of:

- taxable cosmetics and toiletries; and
- taxable general merchandise commonly sold by drugstores and pharmacies.

**Cosmetics and toiletries** (taxable except as noted)

- after-shave products
- antiperspirants and deodorants
- astringents
- baby powder, talcum powder
- bath crystals, salts, milks, etc.
- bleaching creams and lotions
- bouquet liquids
- breath fresheners
- bronzers
- bubble bath
- creams and lotions, including:
  - beauty cream
  - body lotion
  - cleansing creams
  - face cream
  - hand lotion
  - moisturizers
- cocoa butter \*
- cold creams
- colognes
- depilatories
- eau de cologne
- essences and extracts
- exfoliants
- face packs
- freckle remover
- glycerin \*
- hair care products, including:
  - hair brushes, combs
  - colorings, dyes, henna
  - gel, mousse, hairspray
  - texture cream
  - straightening products
- lavender
- make-up, including:
  - mascara
  - foundation
  - face powder
  - blush
  - eyeliner
  - eye shadow
  - lipstick
- manicure preparations
- massage cream
- mustache wax
- nail care products, including:
  - brushes
  - cuticle removers
  - enamel
  - polish
  - polish remover
  - acrylic nails
- oral hygiene products, including:
  - toothbrushes
  - toothpaste
  - dental floss
  - mouthwash
- permanent waving cream, lotion, and kits
- perfumes
- peroxide (if for use in bleaching the hair or for other toiletry purposes)
- pore cleanser
- protective cream \*
- pumice stones
- razors
- rose water
- sachets (containing powder or other aromatic material)
- soap
- scalp lotion \*
- scalp ointment \*
- shampoo (nonmedicated)
- shaving cream
- stain removers
- styptics \*
- suntan products that contain no sunscreen
- talcum powder
- tissue cream
- toilet lanolin \*
- vaginal creams, douches, deodorant powders, or sprays (non-medicinal)
- water softener
- witch hazel
- wrinkle-concealing preparations

\* Not subject to sales tax if the product is labeled for use for medicinal purposes.

**General merchandise** (taxable except as noted)

- automotive supplies
- bath linens
- batteries<sup>†</sup>
- bed linens
- books (except for serial comic books and crossword puzzle magazines)
- calcium chloride (for melting ice)
- candles
- carpet cleaners and fresheners
- chalk
- charcoal
- Christmas trees (live or artificial)
- cigarette lighters
- cleaning products
- clocks, clock radios
- comic books (non-serial)
- CD's, DVD's, Blue-ray
- computer discs
- cookbooks
- flashlights
- film, blank cassette tapes
- flowers
- flower pots and seeds
- furniture (e.g., folding chairs)
- furniture polish, wax, etc.
- garden furniture
- garden tools and supplies
- gift wrap
- glue
- greeting cards
- holiday decorations
- housewares
- ice (including cubes, chunks, blocks, and chips)
- kitchen appliances, including:
  - coffee makers
  - cookware
  - cutlery
  - utensils
- lighter fluid
- lunch boxes
- menorahs
- microwave cookware
- paper plates and cups
- pet food and supplies<sup>††</sup>
- pet medications<sup>††</sup>
- printer ink
- photography equipment and supplies, including:
  - cameras
  - lenses
  - memory cards
  - film
  - flash bulbs or cubes
- picnic accessories (jugs, flatware, cutlery, etc.)
- picnic baskets
- plants
- plastic ware
- playing cards
- radios
- reading glasses (non-prescription)
- rock salt
- room fresheners, deodorizers
- sanitary napkins or pads, tampons, and similar products
- scales (kitchen or bathroom)
- snow shovels
- stationery supplies, including:
  - pens and pencils
  - markers and crayons
  - highlighters
  - notebooks
  - paper, envelopes
  - binders, folders
  - scissors
  - paper clips, staples
- stereos
- sunglasses (nonprescription)
- table linen
- tableware
- tape players, recorders, cassettes
- tea pots
- thermos bottles, cups, jars, etc.
- torch lights
- toys
- video cassette recorders and tapes
- watches
- wrapping paper

<sup>†</sup> Except for batteries specifically designated for hearing aids.

<sup>††</sup> See Tax Bulletin [Exemptions Relating to Guide, Hearing, and Service Dogs \(TB-ST-245\)](#) for additional information.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

## References and other useful information

**Tax Law:** Sections 1105(a) and 1115 (a)(3)

**Regulations:** Sections 527.1 and 528.4

**Publications:**

[Publication 718-C](#), *Sales and Use Tax Rates on Clothing and Footwear*

[Publication 822](#), *Taxable Status of Medical Equipment and Supplies, Prosthetic Devices and Related items*

**Bulletins:**

[Clothing and Footwear Exemption \(TB-ST-122\)](#)

[Convenience Stores and Bodegas \(TB-ST-135\)](#)

[Coupons and Food Stamps \(TB-ST-140\)](#)

[Exemptions Relating to Guide, Hearing, and Service Dogs \(TB-ST-245\)](#)

[Listings of Taxable and Exempt Foods and Beverages Sold by Food Stores and Similar Establishments \(TB-ST-525\)](#)

[Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing \(TB-ST-530\)](#)