

WHEAT RIDGE

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Apparel	Apparel \$110 to \$175	Gowns, surgical caps, scrubs, booties, bonnets, masks, non-medical garments such as standard bras, polo shirts, maintenance uniforms; and shoes. Gloves - including powdered, latex, specialty, and sterile	Medical and non-medical clothing worn by healthcare professionals and patients.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Apparel	Apparel \$175 and over	Gowns, surgical caps, scrubs, booties, bonnets, masks, non-medical garments such as standard bras, polo shirts, maintenance uniforms; and shoes. Gloves - including powdered, latex, specialty, and sterile	Medical and non-medical clothing worn by healthcare professionals and patients.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Apparel	Apparel \$50 to \$110	Gowns, surgical caps, scrubs, booties, bonnets, masks, non-medical garments such as standard bras, polo shirts, maintenance uniforms; and shoes. Gloves - including powdered, latex, specialty, and sterile	Medical and non-medical clothing worn by healthcare professionals and patients.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Apparel	Apparel under \$50	Gowns, surgical caps, scrubs, booties, bonnets, masks, non-medical garments such as standard bras, polo shirts, maintenance uniforms; and shoes. Gloves - including powdered, latex, specialty, and sterile	Medical and non-medical clothing worn by healthcare professionals and patients.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Blood Pressure	Sphygmometer, Cuffs	Blood pressure measuring device and reuseable cuffs.	Reuseable items used for diagnostic purposes.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Dressings - Wound Care	Bndgs/Dressings - Impregnated	Hydrogel, Silicone, and Collagen impregnated dressings. These items do not require a prescription.	Bandages, dressings, and gauze containing over-the-counter or other non-prescription substances used for general wound treatment.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Dressings - Wound Care	Bndgs-Dressings-Non-Medicated	Non-Medicated Band-aids, Tube gauze, Gauze Wraps, Tegaderm, Opsite, Abdominal Pads, Absorbers, wicks, retinal and nasal sponges, kerlix fluff	Non-medicated bandages, dressings, and gauze used for general wound treatment.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Dressings - Wound Care	Dressings - Absorb Hemostats	Surgicel and other absorbable dressings.	Implanted dressings absorbed by the body and generally only available by prescription	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	If by prescription and containing controlled substances, then exempt.
Dressings - Wound Care	Tapes & Adherents	Cloth, paper and latex	Tapes and other adhesive supplies used to secure dressings, bandages, gauze, and similar products to the body. These would never be applied directly to the wound.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Drugs	Prescription Drugs / Contrast	Prescription drugs such as Lidocaine, Morphine, etc. as well as prescription strength OTC medicines such as Tylenol. Includes I.V. solutions such as normal saline - .9%, .45%, .33%, D5W, sterile water, etc. Also includes contrast media such as Visipaque and radiopaques	Medications that bear a federal legend (RX only) label and therefore may only be dispensed pursuant to a prescription. May be injected or ingested.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	Includes otherwise taxable supplies that are pre-filled with controlled substances, such as syringes or medicated sutures.
Equipment - Diagnostic	Diagnostic Equipment - General	All reusable medical equipment not otherwise noted, including, but not limited to: ECG/EKG and EEC machines and reusable attachments, printers, holters, and telemetry pouches; MRIs/CTs/X-ray machines and attachments, X-ray illuminators, imagers, radiology aprons, shields, screens, processors and markers; Cardiac stress test equipment and supplies; Microscopes, incubators, refrigerators, and centrifuges; Mammography viewers, ABG machines, blood gas analyzers, filters, spirometers Ultrasound dopplers and probes.	Reusable equipment, attachments, and supplies not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Equipment - Medical - General	General Medical Equip - Other	Anti-Thrombolytic pumps; patient monitors; scales; medical lamps; medical gas outlets, and miscellaneous electrical parts. Cardiac output bridges; cables, thermistor probes, non-pneumatic tourniquets, ophthalmoscopes otoscopes; pill counting devices	Reusable medical equipment not otherwise defined within this section. Includes armboards, medical lamps, and miscellaneous electrical parts.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Equipment - Surgical	Cauterization Equipment	Bovie	Devices and attachments used to burn or sear human tissue. Includes cables which are almost always reusable and do not come in direct contact with the patient.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Equipment - Surgical	Equip - Surgical - NOD	Sterilizing equipment, surgical equipment, cables, footswitches	General surgical equipment category for reusable items not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Equipment - Surgical	Scopes & Lasers	Endoscope and reusable attachments.	Various scopes and lasers generally used in surgical procedures. The category includes laryngoscopes and blades generally used to intubate patients. Also includes items such as endoscopic electrodes	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Equipment - Surgical	Scopes & Lasers - FLD	Esophageal stethoscopes and endoscopic cannulas - single patient use, FLD	Single patient use attachments and accessories used with scopes and lasers where the attachments and accessories contain a federal legend (RX only) label.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Instruments	Instrument Trays/Racks/holders/Sterilization Trays	Instrument racks, trays	Devices used for diagnostic, general medical, or surgical procedures. The items may be single patient use or reusable.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Instruments	Instruments	Including, but not limited to, bone tamps and templates, burrs, clamps, surgical dilators, drills, drill bits, forceps, retractors, rongeurs, scalpels, saw blades, scissors, and reamers.	Devices used for diagnostic, general medical, or surgical procedures. The items may be single patient use or reusable.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Instruments	Instruments - FLD	Single patient use items included above as well as retrieval baskets, electrosurgical pens and electrodes	Single patient use devices which bear a federal legend (RX only) label and are used for diagnostic, general medical, or surgical procedures.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Access Ports	Variety - implanted ports & needle (IV access ports); may have Betadine swab	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Bariatric Tray / Procedure Kit	instrument trays for specific procedure,	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Cranial Access / Drill Kits	Bolt or access to cranial vault - drill bits; bolts; drugs; wound closure/dressings	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Drainage - Other - WOUND		To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	External CSF Drainage / Monitoring	External CSF catheters, guidewires, needles	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Gastric Tray / Procedure Kit	instrument trays for specific procedure,	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Kits/Packs/Trays	Infusion pump kits	Drug infusion	To be determined	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	Insulin pumps are exempt.
Kits/Packs/Trays	Laparoscopy	blunt, trocar, sleeve, cutter, clips - includes LAPAROSCOPIC CHOLECYSTECTOMY	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Shunt Systems	CSF Shunts, accessories, clips	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Suture - Anchor w/ Deliv Sys	Suture/anchor with delivery system	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Suture Kit (E-Pack)		To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Kits/Packs/Trays	Suture Removal Disposal	tweezers, knife blade handle, needle, sutures, medicine - all disposable	To be determined	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Orthobiologics	Restore® soft tissue implant, synthetic bone plugs and wedges	Distinguish non-metallic synthetic bone substitutes from various metallic (titanium) implants	Orthobiological items are non-metallic, biologically active implants, including synthesized and synthetic bone material and bone grafts.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prog Drug Infus Device - OTB	Brand names include Iontopatch	California includes these devices in the definition of exempt medicines.	Portable equipment and supplies worn on the body used to dispense pre-measured dose of medications. Also includes iontophoresis patches whereby drugs are introduced into a joint or small body part via an electrical current	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	Insulin pumps are exempt.
Prosthetics - Implanted	Bone Cement & Wax	Bone cement, gel, paste, putty and wax	Bone cement and similar substances used to fill bone voids and facilitate regrowth of bone tissue after surgery	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Bone Pins/Plates/Nails/Screws	Bone pins, nails, screws, plates, spinal cages, fracture fixation devices	Metallic (titanium) orthopedic implant items used individually or as part of trauma fixation systems, as well as spinal implants.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Catheters - Implanted	Peripherally Inserted Central Catheter ("PICC"), Hickman and Broviac catheters	Central venous catheters ("CVC's") including Peripherally Inserted Central Catheter ("PICC"), Broviac, Hickman, and similar indwelling catheters, often inserted during surgical procedures and threaded into the large veins near the heart. These catheters may remain in the body for extended time periods of up to 3 months and are used to infuse fluids, including drugs and nutritional supplements, as well as to remove blood as necessary for testing purposes.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Clips - Aneurysm	Aneurysm clips		E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Collagen Implants	Absorbable collagen sheets, membranes, sponges and plugs, dermal fillers	Collagen-derived soft tissue implants	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	ECG Monitor-Impl		Implanted loop recorder used to monitor cardiac rhythm for sustained time periods	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	Does not replace or support a function of the body or organ, just monitors it: Taxable.
Prosthetics - Implanted	Hands & Feet	Metatarsal and phalangeal components, "great toe" implants	Implanted components of hand and foot systems, including fingers and toes	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Hip & Knee	Total hip or knee systems, acetabular cups, adapters, liners, femoral heads, stems, inserts, patellas, tibial base plates, blocks and spacers	Components of hip and knee implant systems	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Hydrocephalus Devices	Implanted ventricular valves, shunts and reservoirs	Valves, shunts and similar ventricular implants employed to reestablish proper drainage of cerebrospinal fluid ("CSF") to reduce enlargement and swelling of ventricles and relieve elevated intracranial pressure. Includes ventricular, atrial, and peritoneal catheters.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Membranes	Adhesion barriers, dura mater, dura substitutes	Synthetic membranes, including implanted adhesion barriers, dura mater and similar items	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Prog Drug Infus Device-Implnt		Implanted programmable drug infusion pumps used to administer pain medication subdurally.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	Therapeutic device: Taxable
Prosthetics - Implanted	Prosthetics - Implanted - NOD	Embolization particles and microspheres		T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	These are therapeutic devices, not prosthetics: taxable. http://www.biospheremed.com/embosphere_microspheres.cfm
Prosthetics - Implanted	Prosthetics - Implanted - NOD			T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	Only if prosthetic in the strictest sense of the definition, not if therapeutic.
Prosthetics - Implanted	Shoulder & Elbows	Glenoid and humeral components, including humeral heads and stems	Components of shoulder and elbow implant systems	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Skin - Synthetic		Non-human tissue skin graft and skin substitutes. Includes synthetic as well as porcine based skin substitutes.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Stents - Biliary	Balloon expandable and self-expanding endoscopic and transhepatic biliary stents, such as Precise® brand	Stents implanted to facilitate proper drainage of bile ducts	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Stents - Other	Ureteral and esophageal stents, other airway and tracheobronchial stents	Non-vascular, non-biliary stents implanted to support various bodily structures	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Prosthetics - Implanted	Stents - Vascular	Coronary and vascular stents, stent graft systems, anti-embolism coils, vena cava filters	Coronary and other vascular stents used in the performance of angioplasty procedures and implanted vascular occlusion and filtering devices.	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	Temporary stents (inserted and removed within a week), such as for angioplasty and similar procedures: taxable. For permanent (more than a week) v/o and filtration devices, exempt.
Prosthetics - Implanted	Surgical Mesh	ePTFE and titanium mesh, silastic sheeting	Implanted neurosurgical, orthopedic and soft tissue repair (hernia) mesh.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Tissue - Human	Tissue bank services, bone allografts	Tissue implants comprised of pure human tissue that is not chemically synthesized	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics - Implanted	Urological	Transvaginal and urethral slings, artificial sphincters, pessary, synthetic fascia lata tissue	Urological implants employed to treat incontinence and other urinary defects and restore normal urinary function	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics & Orthoses - Non-Implanted	Belts	Trusses, rupture belts, abdominal belts and binders	Orthopedic, lumbar, abdominal rib and rupture belts, binders and straps used for thoracic, abdominal and lower back support.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Prosthetics & Orthoses - Non-Implanted	Braces	Rigid Items: Ankle brace, neck collar, knee braces; liners	Rigid and semi-rigid bracing and support devices, including ankle and knee braces with metal or hard plastic components, Ankle-Foot Orthoses ("AFO"), cervical collars and associated liners.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Prosthetics & Orthoses - Non-Implanted	Shoes - Post Operative	Vinyl and rubber post-operative shoes.	Non-federal legend and/or reusable post operative shoes, typically open-toed with adjustable straps to fit over bandages and dressings, worn while recovering from surgery	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Prosthetics & Orthoses - Non-Implanted	Shoes-Cast Boots-FLD	Various walking casts, shoes and sandals - single patient use, FLD	Federal legend, single patient use walking cast boots, shoes and sandals used during the recovery from orthopedic trauma	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics & Orthoses - Non-Implanted	Slings	Slings and straps used in connection with sling systems	Slings worn on the body as a support for an injured hand, wrist or arm, as well as to alleviate shoulder stress if the patient wears a heavy cast	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Prosthetics & Orthoses - Non-Implanted	Splints	Arm, leg, forearm and finger splints	Rigid splints used to provide support for bone fractures and other orthopedic trauma	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Prosthetics & Orthoses - Non-Implanted	Supports	Dorsolumbar, lumbosacral, maternity, post-operative and sacroiliac supports	Elastic (non-rigid) support items typically used for lower back support	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Prosthetics & Orthoses - Non-Implanted	Traction Devices - on the Body	Head halters, cervical and pelvic traction devices	Traction devices used to relieve vertebral compression and associated nerve pain, which are fully worn on the body.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Services	Freight - Separately Stated	Shipping terms F.O.B. Origin (title of property passes to the customer at the point of shipment)	Separately state charges for shipment of property. Such charges may be listed on the same invoice as the property or a separate invoice provided by a third party transporter. However, this category should not include charges for shipping and handling generally charged by the seller	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	Per discussion w/ Kathy Franklin at Wheat Ridge, freight taxability attaches to the underlying product's taxability.
Services	Labor Only - CT taxable services	General consulting services related to core business of service recipient that are taxable in CT	General consulting services that do not include the sale of tangible property.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	
Services	Labor Only - Not Repair to TPP	Installation charges	Includes charges for initial installation of purchased property but excludes repair and maintenance services to existing property	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	
Services	Labor Only - Prof. Svcs	Attorney fees, engineering, and general consulting services not taxable in CT	Professional services that do not include the sale of tangible property.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	
Services	Rep & Maint - Labor & Mat		Charges for repair of property where parts and labor are not separately stated.	T	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable. Taxable.
Services	Rep & Maint - Labor Only - TPP	Repairs to tangible personal property	Charges for repair and maintenance of tangible property (not real estate). Also include fees for sterilization of medical products where the product received from the vendor is the very same item originally shipped. If such determination cannot be made, the item should be mapped to 40000003.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	
Services	Services - NOD	Capitation charges	Includes labor only charges for categories not otherwise included in this section such as training and capitation charges	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.
Services	Warranty Contracts	Extended warranty contracts - optional	Separately stated charges for repair parts and services included as components of a warranty contract that is generally purchased at the same time as the associated property.	T	Wheat Ridge, CO., Code of Laws, § 22-57(13) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.
Software	Canned	Microsoft Word or Excel. Also includes non-custom software designed for use with medical equipment.	Software purchased off-the-shelf or otherwise provided to the general public.	T	Wheat Ridge, CO., Code of Laws, § 22-57(13) (2007)	Per discussion w/ Kathy Franklin at Wheat Ridge, both canned and custom software taxable.
Software	Canned - Electronic Delivery	Software such as Microsoft Word or Office that is transmitted via the Internet where no tangible medium (e.g. CD) is provided.	Software that is generally created for a specific user and not provided to the general public. In the case of significant modifications to canned software, this category may be appropriate.	T	Wheat Ridge, CO., Code of Laws, § 22-57(13) (2007)	Per discussion w/ Kathy Franklin at Wheat Ridge, both canned and custom software taxable.
Software	Custom	Any program written specifically for a purchaser	Software that is generally created for a specific user and not provided to the general public.	T	Wheat Ridge, CO., Code of Laws, § 22-57(13) (2007)	Per discussion w/ Kathy Franklin at Wheat Ridge, both canned and custom software taxable.
Software	Installation	Installation services provided specifically for implementation of software.	Installation services associated with the sale of software but is separately stated on an invoice.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.
Software	Maintenance with updates		Charges for maintenance of software products that includes phone support and other technical assistance. Also includes the option of receiving software updates transmitted via tangible medium.	T	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.
Software	Maintenance without updates		Charges for maintenance of software products that includes phone support and other technical assistance without the option of receiving updates to the software.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.
Software	Sep. stated chgs. For custom software license fee	Any program written specifically for purchaser. License fee only (sep. development chg.)	Sep. stated charges for license of software that was created for a specific user and not provided to the general public.	T	Wheat Ridge, CO., Code of Laws, § 22-57(13) (2007)	Per discussion w/ Kathy Franklin at Wheat Ridge, software license fees are taxable.
Software	Training/Feasibility	On-site and off-site training	On-site or remote training of personnel regarding the use of medical or non-medical software.	E	Wheat Ridge, CO., Code of Laws, § 22-58(9) (2007)	Services exempt if separately stated from TPP sold. TPP taxable.

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Supplies - Collection	Basins/Instrument Trays/Steel	Urinals/Bedpans/Emesis Basins/ Instrument Trays	General category for reuse able and disposable collection devices.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Calibration Materials	Chemical calibrators and other items generally not used for patient testing.	Chemicals, solutions, and substances used to calibrate diagnostic equipment and/or determine quality control standards.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Cath - cor. Ang. Balloon	Ninja®, Predator®, Raptorrail® brands	Balloon or dilatation catheters used for coronary (heart) angioplasty (surgical repair of blood vessels - also known as PTCA - Percutaneous Transluminal CORONARY Angioplasty)	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Cath - non-cor. Ang. Balloon	Aviator®, OPTA®, Powerflex® brands	Balloon or dilatation catheters used for non-coronary (e.g. biliary, endovascular, or urological) angioplasty (surgical repair of blood vessels also known as PTA - Percutaneous Transluminal Angioplasty).	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Contrast Media Del Catheters	Angiographic and multi-lumen catheters. Vista Brite Tip® brand	Includes catheters capable of delivering contrast media or other solutions. Although sometimes difficult to distinguish b/w these and interventional catheters that cannot dispense contrast, contrast media delivery catheters typically include reference to "flow rates" within product descriptions.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Diag/Interventional Catheters	Electrophysiology (EP) and single lumen guiding catheters	Includes non-balloon/dilatation catheters used for diagnostic or treatment purposes. Examples are electrophysiology catheters, This category should not include items such as drains or general instruments.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Diagn Supplies - NOD	Analyzer swabs and miscellaneous laboratory supplies	Category contains laboratory and diagnostic supplies not otherwise listed within this section and designated for multiple patient use. Also includes items designated for single patient use that do not contain a federal legend (RX only) label.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Diagn Supplies - NOD - FLD	Analyzer swabs and miscellaneous laboratory supplies - single patient use, FLD	Category includes laboratory diagnostic supplies not otherwise listed within this section designated for single patient use only and contains a federal legend (RX only) label.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Electrodes	EEG, EKG, or ECG electrodes	Pads and sensors applied externally for diagnostic procedures such as EKG/EEGs. These items are used for passive monitoring only and are not intended for various types of stimulation. Also not used for implanted sensors or external sensors marked for single patient use with a federal legend (RX only) label.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Electrodes - FLD	EEG, EKG, or ECG electrodes - single patient use, FLD	Pads and sensors applied externally for diagnostic procedures such as EKG/EEGs marked for single patient use with a federal legend (RX only) label. These items are used for passive monitoring only and are not intended for various types of stimulation.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Intr-Sheaths-gdwrs - FLD	Introducers/sheaths/guidewires - single patient use, FLD	Contains catheter insertion accessories designated for single patient use and labeled as federal legend (RX Only).	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Reagents/Media/Other Chemicals	Culture and control media, stains, dyes and all non-glucose reagents	Chemicals used in a lab setting to diagnose patient diseases.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Tests - Blood or Urine	DNA, Pregnancy, HIV, and miscellaneous microbiology tests.	Kits designed to test blood and urine in the course of diagnostic procedures.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Tests - Diabetes	Test strips and tablets, lancets and glucose monitoring equipment for use in the care of diabetes, including repair and replacement parts	Kits designed to test bodily substances other than blood and urine in the course of diagnostic procedures for diabetes.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Tests - Other	Antibodies, cultures, biopsy test kits	Kits designed to test bodily substances other than blood and urine in the course of diagnostic procedures.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Vacutainers/Vials/Tubes-Coated	Various blood collection tubes	Vacuum blood collection tubes generally lined with heparin or other anticoagulant to prevent clotting.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Diagnostics	Vials - Slides/Tubes	Beakers	Specimen/culture collection tubes used for storage and testing purposes. Includes general and centrifuge tubes.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Bedside Drainage	Bag size generally measured in cubic centimeters (generally 1000 - 4000cc).	Bags and other supplies attached to a patient's bed and used to collect human waste during treatment or recovery. Items are nonambulatory in nature.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Drains	Penrose, chest, thoracic, and general wound drainage catheters; external CSF catheters	Catheters used to drain fluids from the body during post-operative recovery or general medical treatment. Includes chest drains, wound drains, and nasal-gastric (NG) tubes used only for drainage. If an NG tube is used for feeding purposes, the item should be mapped to 54000014.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Shunts	Cardiovascular and neurosurgical shunts	A device (generally a narrow tube) used to divert bodily fluids (such as blood) during surgical procedures. Regarding coronary procedures, shunts are used to temporarily bypass arteries during surgery. The category should also include neurological shunts used during surgical procedures	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Supplies - Drain - NOD	Drain reservoirs	Medical supplies used for drainage of bodily fluids not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Supplies - Drain - NOD - FLD	Drain reservoirs - single patient use, FLD	Single patient use medical supplies used for drainage of bodily fluids not otherwise defined within this section where the items	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Drainage	Tubings and Connectors	Other drainage tubes, connectors, and holders	Miscellaneous tubing, valves, adaptors and connectors used to drain bodily fluids.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - IV Therapy	Access Ports	Port-a-cath and other implanted access ports	Devices inserted into the skin and used as an access site to deliver medications and/or draw blood from patients when frequent access is required or if general access through the skin is difficult or undesired	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Medical - General	Supplies - Med-Gen - NOD	Cleaning brushes, instrument detergent, medicine cups, sterilization pouches	Designed as catch-all category for general medical supplies not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Supplies - Needles & Syringes	Insulin Syringes	INSULIN SYRINGES		E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-58(25) (2007)	
Supplies - Needles & Syringes	Needles – Aspirating & Biopsy	General procedure needles of a larger gauge (11-20 GA). The larger the gauge number, the smaller the needle bore.	Needles used for procedures such as needle aspiration biopsy and cardiology purposes.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Needles - Not Inject/Drain	Epidural needles; aneurysm needles, ophthalmic, electrosurgical needles, standard procedure needles	General procedure needles not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Needles-Aspirating/Biopsy-FLD	General procedure needles of a larger gauge (11-20 GA). The larger the gauge number, the smaller the needle bore - single patient use, FLD.	Single patient use needles which bear a federal legend (RX only) label used for procedures such as needle aspiration biopsy and cardiology purposes.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Needles-Not Inject/Drain-FLD	Epidural needles; aneurysm needles, ophthalmic, electrosurgical needles, standard procedure needles - single patient use, FLD	Single patient use general procedure needles not otherwise defined within this section which bear a federal legend (RX Only) label.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Supplies - Needles/Syr - NOD	Needle holders and guides	Supplies used with needles and syringes and not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Supplies-Needles/Syr-NOD-FLD	Needle holders and guides - single patient use, FLD	Single patient use supplies which bear a federal legend (RX only) label used with needles and syringes and not otherwise defined within this section.	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	Pre-dosed by supplier with a controlled substance: exempt.
Supplies - Needles & Syringes	Syringes	General medical syringes used for delivery of medications. Also includes the BARD Interlink System -- needleless infusion devices.	A device that consists of a nozzle of varying length and a compressible rubber bulb and is used for injection of fluids into the body.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Syringes - Not Inject/Drain	Irrigation (Toomey), oral and ear	A device that consists of a nozzle of varying length and a compressible rubber bulb and is used for irrigation or the suction of fluids.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Needles & Syringes	Syringes-Not Inject/Drain-FLD	Irrigation (Toomey), oral and ear	Single patient use device which bears a federal legend (RX only) label consisting of a nozzle of varying length and a compressible rubber bulb and is used for irrigation or the suction of fluids.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Non-Medical - Other	Office/Maintenance/Janitorial	Forms, pamphlets, light bulbs, labels, air filters, general office supplies including paper, pens, staplers, etc.	General category for non-medical items used in a healthcare facility including air filters and other facility maintenance supplies. Includes medical reference books and similar items other than periodicals.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Supplies - Non-Medical - Other	Printed / AV Materials	Product brochures, literature, operating manuals for equipment or supplies.	General category for non-medical items used in a healthcare facility including air filters and other facility maintenance supplies. Includes medical reference books and similar items other than periodicals.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Supplies - Non-Medical - Other	Promotional Items	Golf balls, pens, calendars, key chains, etc.	General category for non-medical items used in a healthcare facility including air filters and other facility maintenance supplies. Includes medical reference books and similar items other than periodicals.	T	Wheat Ridge, CO., Code of Laws, § 22-57 (2007)	
Supplies - Surgical	Skin Markers	Surgical pens	Markers and labels used on the skin to identify specific areas on the body where surgery or other medical procedures should be performed. Most items in category are described as breast, skin, or radiology markers.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Skin Markers - FLD	Ultrasound or surgical markers - single patient use, FLD	Single patient use markers and labels which bear a federal legend (RX only) label and are used on the skin to identify specific areas on the body where surgery or other medical procedures should be performed.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Suction / Irrigation Materials	Bubble tubing, suction canisters, suction tips, suction cannula	Various supplies used mainly during surgical procedures to evacuate fluids from the body. Most items include the word "suction" in the item description as well as the letters "SX" when referring to suction catheters or cannulas	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Suction Materials - FLD	Bubble tubing, suction canisters, suction tips, suction cannula - single patient use, FLD	Single patient use supplies which bear a federal legend (RX only) label and are used mainly during surgical procedures to evacuate fluids from the body. Most items include the word "suction" in the item description as well as the letters "SX" when referring to suction catheters or cannulas	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Supplies - Surg - NOD	Endoscopic or irrigation cannulas	Category used to facilitate mapping of surgical items not otherwise defined within this section.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Supplies - Surg - NOD - FLD	Endoscopic or irrigation cannulas - single patient use, FLD	Category used to facilitate mapping of single patient use surgical items which bear a federal legend (RX only) label and not otherwise defined within this section.	T/E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	If impregnated with controlled substance by supplier: exempt.
Supplies - Surgical	Towels	Surgical towels of varied sizes.	Towels and sponges used during surgical or general medical procedures in order to clean and/or soak up bodily fluids.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Trocars	Arthroscopy, blunt, or endoscopic trocars. May be supplied with a cannula.	A device used to create an opening in the body in order to introduce tubing (generally for drainage or intubation) or instruments (as in endoscopic procedures).	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Trocars - FLD	Arthroscopy, blunt, or endoscopic trocars. May be supplied with a cannula - single patient use, FLD.	Single patient use device which bears a federal legend (RX only) label and is used to create an opening in the body in order to introduce tubing (generally for drainage or intubation) or instruments (as in endoscopic procedures)	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Surgical	Tubes - Endotracheal	Endotracheal (ET), laryngeal, or endobronchial tubes for adults or infants.	Tubes inserted into the trachea (a process known as intubation) invasively for purpose of protecting a patient's airway during anesthesia, intensive care, emergency treatment or ventilation.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Needles - Suturing	Suturing needles of varying sizes.	Needles used to secure sutures and similar closure materials to skin and/or internal structures.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Needles - Suturing w/Thread	Absorbable or removable sutures with needles	Sutures and suture materials affixed to needles and used to secure the sutures to skin and/or internal structures.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Stapler - Non-reloadable	Surgical staplers or clip applicators pre-loaded with staples/clips	Non-reloadable stapling or clip applying devices used to secure internal or external organs. These devices are pre-loaded with staple/clip cartridges.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Stapler - Non-reloadable - FLD	Surgical staplers or clip applicators pre-loaded with staples/clips - single patient use, FLD	Single patient use, non-reloadable stapling or clip applying devices used to secure internal or external organs. These devices are pre-loaded with staple/clip cartridges and bear a federal legend (RX only).	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	

Major Tax Category Name	Minor Tax Category Name	Examples of Items to be Included in Category	Expanded Description of Included Items	Taxability	Authority	Comments
Supplies - Wound Closure	Stapler - Reload/empty	Surgical staplers or clip applicators	Non-reloadable devices without staple or suture cartridges used to secure internal or external organs	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Stapler - Reload/empty - FLD	Surgical staplers or clip applicators - single patient use, FLD	Single patient use, non-reloadable devices without staple or suture cartridges which bear a federal legend (RX only) label used to secure internal or external organs.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Stapler - Reload/filled	Surgical staplers or clip applicators	Reloadable devices pre-loaded with a suture or staple cartridge used to secure internal or external organs	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Stapler - Reload/filled - FLD	Surgical staplers or clip applicators - single patient use, FLD	Single patient use reloadable devices, pre-loaded with a suture or staple cartridge, and which bear a federal legend (RX only) label and are used to secure internal or external organs.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	
Supplies - Wound Closure	Suture/Staple - Perm Impl/Dis	Absorbable sutures generally made of synthetic polymer fibers, which may be braided or monofilament. Also includes dissolvable adhesive skin closure products.	Staples and sutures that are either absorbed into the body or intended to remain in the body indefinitely.	E	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	A type of prosthetic, exempt.
Supplies - Wound Closure	Suture/Staple - Removed	Bone staples, NASORB (or non-absorbable sutures) generally made of silk, polypropylene, polyester, nylon or polytetrafluoroethylene (PTFE).	Staples and sutures that are generally not intended to remain in or on the body.	T	Wheat Ridge, CO., Code of Laws, §§ 22-21, 22-57(22) (2007)	