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## Sales and Use Tax Exemption for Nonprescription Drugs and Medicines

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### Exempt Nonprescription Drugs and Medicines:

Beginning April 1, 2015, sales of the following nonprescription drugs and medicines are exempt from the Connecticut sales and use tax. These nonprescription drugs or medicines may be purchased for use in the body (internal) or on the body (external).

- Analgesics;
- Anesthetics;
- Antacids;
- Anthelmintics;
- Antibiotic, antibacterial, antiviral, and antifungal medicines;
- Antidiarrheal medicines;
- Antihistamines;
- Antiseptics;
- Astringents;
- Cough, cold, asthma, or allergy medicines;
- Dietary supplements;
- Emetics and antiemetics;
- Eye, ear, or nose medications;
- Laxatives;
- Natural or herbal drugs or medicines;
- Steroidal medicines; **and**
- Vitamin or mineral concentrates.

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### Categories of Exempt Drugs and Medicines:

Brief descriptions of each category of nonprescription drugs and medicines listed in Conn. Gen. Stat. § 12-412(120) follow.

#### Analgesics

Drugs and medicines intended to reduce or eliminate pain, fever, or inflammation; includes aspirin and other salicylates, acetaminophen, calamine, camphor, ibuprofen, and naproxen.

#### Anesthetics

Drugs and medicines intended to deaden or cause insensitivity to pain; includes benzocaine and lidocaine.

#### Antacids

Products intended to prevent, neutralize, or reduce stomach acid and to prevent or reduce gas, nausea, and bloating.

#### Anthelmintics

Drugs or medicines intended to expel or destroy worms, such as roundworms and tapeworms.

#### Antibiotic, Antibacterial, Antiviral, and Antifungal Medicines

Drugs and medicines intended to destroy or inhibit the growth of bacteria, viruses, or fungi (including yeasts).

#### Antidiarrheal Medicines

Products intended to relieve diarrhea.

#### Antihistamines

Products containing antihistamines (or histamine blockers) intended to be taken for a variety of symptoms and conditions, including allergies and allergic reactions, coughs, colds, insomnia, insect bites, itching, drowsiness, nausea, and motion sickness.

#### Antiseptics

Products intended to clean wounds or sores and destroy or inhibit the growth of microorganisms; includes rubbing alcohol, hydrogen peroxide, and iodine.

#### Astringents

Products intended to draw together or constrict tissue; includes alum, styptics, witch hazel, and zinc oxide.

### **Cough, Cold, Asthma, or Allergy Medicines**

Products intended to be taken for relief from coughs, colds, influenza, asthma, or allergies, such as products containing analgesics, antihistamines, cough suppressants and expectorants, individually or in combination with one another. These products are usually intended to eliminate or reduce associated symptoms such as fever, chills, pain, coughing, sore throat, wheezing, nasal congestion, dryness, headache, insomnia, or drowsiness.

### **Dietary Supplements**

Dietary supplements are products, other than cigarettes or tobacco products, intended to supplement the diet of a human or animal that meet the following three requirements:

1. Contain one or more of the following dietary ingredients:
  - a. A vitamin;
  - b. A mineral;
  - c. An herb or other botanical;
  - d. An amino acid;
  - e. A dietary substance for use to supplement the diet by increasing the total dietary intake; or
  - f. A concentrate, metabolite, constituent, extract, or combination of any ingredient described in above; and
2. Are intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such a form, are not marketed as conventional food and are not marketed for use as a sole item of a meal or of the diet; and
3. Are required to be labeled as a dietary supplement, identifiable by the "Supplement Facts" box found on the label and as required pursuant to Title 21 of the Code of Federal Regulations § 101.36.

### **Emetics and Antiemetics**

Products intended to induce or prevent vomiting.

### **Eye, Ear, or Nose Medications**

Drugs or medicines intended to be used in or on the eyes, ears, or nose.

### **Laxatives**

Products intended to stimulate evacuation of the bowels, including stool softeners and enemas.

### **Natural or Herbal Drugs or Medicines**

Drugs or medicines derived or made from natural, herbal, or vegetable sources or substances; includes

ginger capsules, medical marijuana sold by licensed dispensaries, and valerian root extract.

### **Steroidal Medicines**

Products containing steroids intended for the relief of pain, inflammation, itching, and other symptoms; includes hydrocortisone.

### **Vitamin or Mineral Concentrates**

Vitamin or mineral preparations, such as multivitamins, multivitamins plus minerals, individual vitamins, individual minerals, or any combination thereof, for internal or external use.

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**List of Common Exempt Items:** Many of the nonprescription drugs and medicines listed in Conn. Gen. Stat. § 12-412(120) are readily identifiable based on the descriptions above. However, some products contain as active ingredients more than one category of drug or medicine, or are not easy to identify based solely on their names.

The following nonprescription products usually consist of or contain drugs and medicines listed in Conn. Gen. Stat. § 12-412(120) as their active ingredients and are therefore exempt. This list is not all-inclusive. Refer to the descriptions of categories of exempt drugs and medicines above and the lists of taxable items below.

- Acne creams, lotions, and pads with benzoyl peroxide or salicylic acid;
- Allergy pills and creams;
- Aloe vera gel;
- Alum;
- Antacid pills, chewable tablets, and liquids;
- Anti-itch creams and sprays;
- Arthritis creams and rubs;
- Astringent skin cleansers, lotions, and pads;
- Athlete's foot medicines;
- Bandages medicated with antiseptics or antibiotics;
- Boric acid;
- Burn sprays, creams, and ointments;
- Calamine lotion;
- Canker sore medicines;
- Chest rubs (medicated)
- Cold and flu medicines;
- Cold sore medicines;
- Contact lens cleaning and disinfecting solutions;
- Cough drops and lozenges;
- Diaper rash creams with zinc oxide;
- Diarrhea medicines;

- Diet and weight loss products (if products are *Dietary Supplements* as described above);
- Douches (medicated)
- Ear drops;
- Ear wax removal products;
- Echinacea;
- Eczema creams;
- Enemas;
- Epsom salt;
- Eye drops;
- Eye washes;
- Fever reducing medicines;
- Foot creams, soaks, sprays, and powders (except foot deodorants);
- Garlic pills;
- Gas relief or prevention medicines;
- Ginkgo biloba;
- Ginseng;
- Hemorrhoidal ointments, suppositories, and swabs;
- Hydrocortisone creams;
- Hydrogen peroxide;
- Insect bite creams and sprays;
- Iodine;
- Ipecac syrup;
- Laxatives and cathartics;
- Lip balms (medicated);
- Menopause symptom products;
- Menstrual or premenstrual symptom products;
- Menthol gel;
- Milk of magnesia;
- Nasal sprays and drops;
- Nutritional food drinks, powders, and bars (if products are *Dietary Supplements* as described above);
- Pain relievers;
- Pediatric electrolyte and fluid replacement products;
- Poison ivy creams and sprays;
- Psoriasis creams;
- Rubbing alcohol and alcohol swabs;
- Saline solution for contact lenses;
- Skin creams with zinc oxide;
- Sleep aids;
- Sore throat sprays;
- Sports creams;
- St. John's wort;
- Stool softeners;
- Styptic pencils;
- Sunburn sprays, creams, and ointments;
- Talcum powder medicated with zinc oxide or menthol;
- Teething and tooth pain medicines;
- Urinary pain relief products;
- Vitamin and mineral tablets, capsules, and creams;

- Wart, corn, and bunion removal medicines with salicylic acid;
- Witch hazel;
- Yeast infection medicines; **and**
- Zinc oxide creams.

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**Items Specifically Excluded From the Exemption:** Conn. Gen. Stat. § 12-412(120) specifically excludes several categories of items from the exemption. The following categories of items are taxable even if they contain drugs or medicines:

- Cosmetics;
- Dentifrices, such as toothpaste, tooth powder, dental floss, denture cream, denture cleaner, and any other powder, paste or liquid used in cleaning the teeth;
- Deodorants, such as underarm, foot, and feminine;
- Hair care products, such as shampoo, conditioner, hairspray, dandruff remedies, and any other product used to clean, condition, or style hair;
- Mouthwash;
- Shaving products, such as shaving cream, aftershave lotion, and depilatories; **and**
- Soaps, such as hand, body, facial, and foot.

Products marketed as items in these categories remain subject to sales and use taxes, even if they contain drugs or medicines that are listed in the exemption. For example, mouthwashes are not exempt even though they contain antiseptics such as alcohol or hydrogen peroxide or are labeled antiseptic. Likewise, medicated cosmetics, medicated toothpaste, medicated aftershave lotion or shaving cream, antibacterial soap, medicated shampoo and dandruff treatments, and medicated deodorants are **not** exempt regardless of how they are labeled.

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**Other Taxable Items Not Included in the Exemption:** The following nonprescription items are **not** exempt under Conn. Gen. Stat. § 12-412(120) because they are not among the nonprescription drugs or medicines listed in the exemption. This list is not all-inclusive.

- Bandages and wound dressings (unless medicated with antiseptics or antibiotics);
- Caffeine products for drowsiness;
- Contraceptive products (unless antiviral);
- Cotton swabs;
- Diuretics;
- Hair growing products with minoxidil;

- Hair removal products;
- Lubricating jelly;
- Mineral oil;
- Moisturizers;
- Petroleum jelly;
- Pregnancy tests;
- Sanitary napkins and tampons;
- Skin, hand, face, and body creams and lotions (unless medicated, and marketed as a medication);
- Suntan lotion, sunscreens, and sun blocks; **and**
- Talcum and baby powder (unless medicated, and marketed as a medication).

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**Effective Date:** Effective for sales occurring on and after April 1, 2015.

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**Statutory Authority:** Conn. Gen. Stat. §12-412(120).

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**Effect on Other Documents:** This Special Notice modifies and supersedes in part **Informational Publication 2007(10)**, *Sales and Use Tax Exemptions for Prescription and Nonprescription Drugs and Medicines and Health-Related Products*, and **Policy Statement 2001(9)**, *Sales and Use Taxes on Sales and Purchases Made by Veterinarians*, to the extent these publications discuss nonprescription drugs and medicines that were exempt under prior law.

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**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

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SN 2015(1)  
Sales and use taxes  
Nonprescription Drugs and Medicines  
Issued: 04/01/2015

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):** Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

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