



COLORADO

Department of Revenue

Taxation Division

Office of Tax Policy
P.O. Box 17087
Denver, CO 80217-0087

DOR_TaxPolicy@state.co.us

GIL-09-009

February 17, 2009

XXXXXXXXXXXXXXXXXX
Attn: XXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXX

Re: enteral feeding pump

Dear XXXXXXXXXXX,

You request an opinion regarding the taxability of enteral feeding pumps sold by XXXXXXXXX ("Company"). The Department promulgated a regulation governing the issuance of general information letters and private letter rulings. A general information letter provides a general overview of the applicable tax law and is not binding on the department. A private letter ruling is a determination of the applicability of tax to a specific set of circumstances and is binding in the department. A party requesting a private letter ruling must provide certain information and remit a fee. For more information about general information letters and private letter rulings, please refer to the Department's regulation 24-35-103.5, C.R.S., which is available on our web site at: www.colorado.gov/revenue/tax.

I will initially treat your request as one for a general information letter. You may resubmit this request for a private letter ruling.

Issue

Are retail sales of enteral feeding pumps subject to sales tax?

Background

The Company sells enteral feeding pumps. These are mechanical devices that provide enteral feeding by means of an electric pump. The pump has a number of settings that control the volume of food, priming, overinfusion safeguards, alarms, and control and display panels.

Discussion.

Colorado levies sales tax on the retail sale of tangible personal property. §39-26-104(1), C.R.S. There are a number of exemptions related to medical equipment. These exemptions are discussed in Department FYI Sales 68. Enteral pumps are listed on page 5 as "Taxable." You can view this publication, as well as a host of other tax materials for taxpayers, by visiting

our web site at: www.revenue.state.co.us and click on Taxes > FYI / Publications > FYIs > Sales.

Miscellaneous

Enclosed is a redacted version of this ruling. Pursuant to statute and regulation, this redacted version of the ruling will be made public within 60 days of the date of this letter. Please let me know in writing within that 60 day period whether you have any suggestions or concerns about this redacted version of the ruling.

Sincerely,

Office of Tax Policy
Colorado Department of Revenue