

Streamlined Sales Tax Governing Board, Inc.
Compliance Review and Interpretations Committee

INTERPRETATION/DEFINITION REQUEST

1. **Name(s) of Requestor(s):** Suzanne Beaudelaire, CMI
2. **Contact Person's Info.:** Suzanne Beaudelaire sbeaudelaire@gmail.com
612 S. Main St. Sheridan, WY 82801 (307) 655-5537
3. **Agreement Section(s) involved:** Appendix C, Part II Definitions: Prosthetic device, Durable Medical Equipment (DME)
4. **Statement of Background Facts** (be succinct): A continuous glucose monitoring (CGM) system is worn by diabetics to provide them sensory cues about glucose levels throughout the day and night: visual data, plus a vibrating or audible alert for when levels get too high or too low. These CGM cues prompt the diabetic to confirm their glucose level using a traditional blood glucose meter and test strip (items not at issue here), then to take appropriate action to prevent an episode of hyperglycemia or hypoglycemia, such as the use of a prescribed dose of medication, diet and/or exercise.
5. **Issue:** Whether all or parts of a CGM system meet the SSUTA definition of Prosthetic device or DME, including: (1) a single-use **Sensor probe**, inserted under skin and replaced weekly; an enzyme on the sensor converts glucose in tissue fluids into an electronic signal picked up by (2) a reusable **Transmitter** worn on the abdomen, attached to the probe; at preprogrammed intervals, it measures and sends signals to a (3) wireless **Receiver** where it is converted to a glucose reading on the receiver screen display, carried in the person's pocket* or in (4) an optional clip/strap-on **carrying Case**.
6. **Proposed Interpretation:** All four parts of the CGM system meet the SSUTA definition of "Prosthetic device" which means: "a replacement, corrective, or supportive device including repair and replacement parts for same worn on or in the body to: A. Artificially replace a missing portion of the body; B. Prevent or correct physical deformity or malfunction; or C. Support a weak or deformed portion of the body." CGM is a system of devices worn on or in the body* to support a person with a missing or malfunctioning pancreas by providing sensory cues to help them prevent physical malfunction of other organs and systems caused by episodes of hyperglycemia or hypoglycemia which can occur when the body's normal warning signals go undetected, such as is sometimes caused by central and autonomic nervous system dysfunction. Components (1) through (3) are all necessary for the system to function, as is item (4) when the person is on the go and has no pocket, to keep the receiver in close proximity to the Transmitter and the person to continually remain in use. *Alternatively, the **Receiver** meets A through D in the definition of DME, because it may be placed *near* the body (in a purse, on a desk, etc.), as long as it stays within 20 feet of the Transmitter. Note: future CGM systems will offer a **software app** in lieu of a **Receiver**, to enable the display of glucose levels on the person's existing smart-phone.
7. Is expedited consideration requested? Yes
8. Date this Request is submitted: March 4, 2015

The Compliance Review and Interpretations Committee meets by teleconference at 10:00 am central every Thursday. Their schedule can be found at: www.streamlinedsalestax.org under the meeting calendar.

Submit to: Craig Johnson, Executive Director (608) 634-6160
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