



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

## Interpretation – Definition Request

**Provide the name(s) and contact information of the state or parties submitting the Request.**

**Date Request is submitted:** 11/4/2016

**Name of Person(s) submitting request:** Sovos Compliance

**Contact Person:** Steven Claflin

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**1. Agreement Section(s), Rules or Tax Administration Practice(s) involved:**

Appendix C, Library of Definitions, Part II Product Definitions of the Streamlined Sales and Use Tax Agreement.

**2. Issue:**

Whether or not nasal strips qualify as a prosthetic devices, as defined by the Streamlined Sales and Use Tax Agreement (“SSUTA”).

**3. Statement of Background Facts** (Provide a detailed description of the issue and supporting facts.):

The purpose of this request is to determine whether or not nasal strips qualify as prosthetic devices, as defined by the SSUTA. Our research indicates that some member states treat these items as prosthetic devices (Iowa, Minnesota, New Jersey) while other member states may not (Oklahoma, Tennessee, Wisconsin).

Appendix C, Library of Definitions, Part II Product Definitions of the SSUTA defines “prosthetic device” to mean “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.”

Breathe Right, a popular brand of nasal strips, describes the product as follows:

Nasal strips are made of flexible, spring-like bands that fit right above the flare of the nostrils. The underside is adhesive so that once positioned on the nose, they stay there. As the bands attempt to straighten back to their original shape, they lift the sides of the nose and open the nasal passages. This lifting action helps open inflamed sinus passages and makes it easier to breath. Nose strips provide relief for congestion due to colds, allergies, or a deviated septum and reduce snoring caused by nighttime nasal congestion.

<https://www.breatheright.com/how-breathe-right-strips-work.html> (accessed on November 3, 2016).

Based on the foregoing, do nasal strips satisfy the definition of prosthetic devices?

#### 4. Proposed Interpretation:

Sovos does not take a position as to whether or not nasal strips qualify as prosthetic devices. Alternative proposed interpretations would be: (a) Nasal strips are prosthetic devices as defined in the SSUTA; or (b) Nasal strips are not prosthetic devices nor are they otherwise defined in the SSUTA.

5. Is expedited consideration requested?  NO  YES If yes, please explain: [Click here to enter text.](#)

A request for interpretation or definition normally requires a minimum 60-day comment period. The comment period may be shortened to 10 days if the Committee grants a request for expedited consideration. See Governing Board Rule 902(#) and (H).

#### Submit completed form to:

Craig Johnson, Executive Director  
Streamlined Sales Tax Governing Board  
100 Majestic Dr., Suite 400  
Westby, WI 54667

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#### Compliance Review and Interpretations Committee Meeting Schedule

The Compliance Review and Interpretations Committee meets by teleconference at 10:00 am central every other Thursday. Its schedule can be found at [www.streamlinedsalestax.org](http://www.streamlinedsalestax.org) under the meeting calendar.