

A medical appliance is an item that is used to directly substitute for a malfunctioning part of the human body. See 86 Ill. Adm. Code 130.131(e). (This is a GIL).

March 3, 2026

NAME
COMPANY
ADDRESS
EMAIL

Dear NAME:

This letter is in response to your letter dated February 10, 2026, in which you requested information. The Department issues two types of letter rulings. Private Letter Rulings (“PLRs”) are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department’s regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter (“GIL”) is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at <https://tax.illinois.gov/> to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are looking for clarification on the sales tax rate as it applies to the following medical items:

- 1) Residential elevators
- 2) Residential vertical platform lifts
- 3) Residential stairlifts
- 4) Residential overhead patient lifts

We appreciate any guidance you can offer in this manner.

DEPARTMENT’S RESPONSE:

Medical appliances are subject to 1% tax under the Retailers' Occupation Tax Act. 35 ILCS 120/2-10. Tangible personal property that does not qualify for the low rate of tax is taxed at the rate of 6.25% of the gross receipts from sales. 35 ILCS 120/2-10. This tax is in addition to any applicable local taxes. 35 ILCS 120/14. Section 130.311 pertaining to Drugs, Medicines, Medical Appliances and Grooming and Hygiene Products provides as follows:

- e) Medical Appliances: A medical appliance is an item that is used to directly substitute for a malfunctioning part of the human body.
 - 1) For purposes of this Section, an item that becomes part of the human body by substituting for any part of the body that is lost or diminished because of congenital defects, trauma, infection, tumors, or disease is considered a medical appliance. Examples of medical appliances that will qualify the product for the low rate of tax include, but are not limited to:
 - A) breast implants that restore breasts after removal due to cancer or for preventative, medical reasons;
 - B) heart pacemakers;
 - C) artificial limbs;
 - D) dental prosthetics;
 - E) crutches and orthopedic braces;
 - F) dialysis machines (including the dialyzer);
 - G) wheelchairs;
 - H) mastectomy forms and bras;
 - I) mobility scooters; and
 - J) sleep apnea devices.

86 Ill. Adm. Code 130.311(e)(1).

Please note that "other medical tools, devices, and equipment such as x-ray machines, laboratory equipment, and surgical instruments that may be used in the treatment of patients but that do not directly substitute for a malfunctioning part of the human body do not qualify as medical appliances." 86 Ill. Adm. Code 130.311(e)(5). The Department has specifically stated previously in ST-07-0017 that

[H]ome lift systems and elevators, bed trapezes, and shower/commode chairs do not generally qualify for the low rate. In order to qualify for the low rate of tax as a medical appliance, the item must directly substitute for a malfunctioning part of the body. These items do not meet this requirement.

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Stairway wheelchair lifts, stairway chairlifts and vertical chairlifts are devices which, while used to assist a person with physical disabilities, do not directly substitute for a malfunctioning part of the body. Such items do not fall within the definition of medical appliance and are, therefore, taxed at the State sales tax rate of 6.25% plus any applicable local taxes. Residential elevators are, likewise, not considered medical appliances as such items do not directly substitute for a malfunctioning part of the body and, in some instances, are employed purely for convenience.

I hope this information is helpful. If you require additional information, please visit our website at <https://tax.illinois.gov/> or contact the Department's Taxpayer Information Division at 800-732-8866.

Very truly yours,

Thomas Grudichak
Associate Counsel

TG:slc