



INDEPENDENT *Link*

April 8, 2010

Published by the TENNESSEE PHARMACISTS ASSOCIATION and sponsored by PHARMACY PLUS

2010 National Legislation & Government Affairs Conference May 10-12, 2010 • Hyatt Regency on Capitol Hill • Washington, D.C.

Make your views known on Capitol Hill! The leadership in Washington, D.C., needs to hear the voice of independent community pharmacy on specific pharmacy issues, and the National Community Pharmacists Association (NCPA) needs your participation! This is a trip worth making, for the opportunity to discuss community pharmacy issues on Capitol Hill with people who can make things happen.

Gain insight into how the federal government will impact your business in years to come, and learn from political analysts, industry experts and fellow pharmacists about how to effectively engage in the political process to help build the "community pharmacy majority" necessary for legislative success.

Congress needs to understand the crucial role pharmacists play in helping to contain health care costs while ensuring quality care. As an NCPA Legislative Conference participant, you will have the opportunity to discuss community pharmacy issues with your U.S. Senators and Representative face to face and let them know firsthand what's happening to your patients and your pharmacy.

For information, including the conference brochure, hotel reservations, online registration and more, visit www.ncpanet.org/calendarncpa/2010legconf.php or call NCPA at 800-544-7447.

Who Should Attend?
Community pharmacists and technicians who want to become politically active and advocate on behalf of the profession.

Experience has proven that our effectiveness is optimized when the Tennessee Pharmacists Association (TPA) is able to coordinate pharmacists' appointments with legislators. **If you are going to attend, PLEASE NOTIFY TPA BY APRIL 30, so that we may schedule appointments with your Senators and Representative.** (The hotel deadline is April 13!) Please complete the form below and fax it to TPA at 615-255-3528 or 800-214-2256. If you prefer, you may call 615-256-3023 or email karen@tnpharm.org. TPA will contact you with scheduling information. THANK YOU!

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| Name | Pharmacy/Company Name |
| Address | City/State/Zip |
| Phone | Fax |
| | Email |

Sales and Use Tax Update

TPA has held meetings and had ongoing communication with Tennessee Department of Revenue (DoR) Commissioner Reagan Farr and his staff regarding confusion over the state and local sales and use tax status of certain drugs and supplies in pharmacies, including certain products dispensed on a prescription. Of particular concern to pharmacy, based on recent audits conducted by the DoR, was an audit finding indicating glucometers and vitamin and mineral containing legend drugs dispensed on a prescription were subject to sales and use tax.

TPA has received clarification from the DoR that glucometers are considered Durable Medical Equipment (DME) for home use and are, therefore, exempt from sales and use tax when sold to individual human patients pursuant to a prescription. Note: DME sold to or for a facility such as a hospital, nursing home, clinic, or dental office or sold to pharmacies and home health care profes-

sionals for use in rendering health care services to human patients is not for home use and is subject to tax.

The DoR has also clarified that products containing vitamins and minerals that are labeled as prescription legend drugs are considered drugs, not dietary supplements, and are therefore exempt from sales and use tax when dispensed to a human patient pursuant to a prescription.

TPA is currently supporting legislation to exempt other diabetic testing supplies which are not currently exempt from sales and use taxes (SB 3047 / HB 2901).

For additional information on the topic of sales and use taxes relative to pharmacy, please review the communication emailed to TPA members on August 7, 2009 (available to members on the TPA website at <http://tinyurl.com/8-7-09-tax-audits>).

It's easy to join TPA or pay 2010 membership dues! Visit <https://secure.xo.com/tnpharm.org/index.shtml> or call TPA, 615.256.3023.

Tennessee Pharmacists Association 615.256.3023 615.255.3528 Fax tpa@tnpharm.org www.tnpharm.org

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