

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.337 Food, Drugs, Medicines and Medical Appliances When Purchased For Use by a Person Receiving Medical Assistance under the Illinois Public Aid Code

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.337 Food, Drugs, Medicines and Medical Appliances When Purchased for Use by a Person Receiving Medical Assistance under the Illinois Public Aid Code

Beginning January 1, 2001, the Use Tax shall not apply to the use of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use, when purchased by a serviceman for use by a person receiving medical assistance under Article 5 of the Illinois Public Aid Code who resides in a licensed long-term care facility, as defined in the Nursing Home Care Act. (Section 3-5 of the Act)

(Source: Added at 24 Ill. Reg. 953, effective January 8, 2001)