



STATE BOARD OF EQUALIZATION

(916) 445-2488

August 14, 1978

Mr. J--- S---, Controller
L--- C--- of M--- H---
XXXX --- Boulevard
---, California XXXXX

SR --L XX XXXXXX

Dear Mr. S---:

This is in response to your letter of July 12, 1978, concerning the correct application of tax to certain catheters and related appliances. We have also had two telephone conversations with representatives of your office describing some of these items in greater detail.

Specifically, you wish to know whether tax applies to the following catheters:

Goetz Pacing Catheter
Zucker Pacing Catheter
Goetz Pacing Electrodes

As we understand it, pacing catheters are implanted in the body and act as temporary pacemakers. We are of the opinion that pacing catheters and electrodes are exempt from tax when they are permanently implanted in the human body. We have determined as a rule of thumb that an item is permanently implanted if it is to remain in the body for a period of six months or longer.

The remaining catheters listed, as we understand it, are primarily utilized for three purposes: (1) as pressure monitors especially of patients prior to surgery, (2) as diagnostic tools, and (3) to inject dyes or other substances into the human body. To the extent catheters are used for these purposes, tax would apply to their sale as they would not come within the meaning of the term "medicine" as defined in Regulation 1591.

Gensini Teflon Catheter
Gensini Dacron Sones Catheter
Arterial Catheter

Arterio-Venous Cath Introducer Set
Desile-Hoffman Percutaneous Cath Introducer
Arterial Catheter
Sones Catheter
Gerlin Electrode Catheter
Judkin Coronary Catheter
Venous Retura Catheter

As was previously noted in our letter to you of July 12, 1977, both ventricular and cardiac catheters are exempt from tax under Regulation 1591. From the limited description provided us, we believe the Ducor Catheter Fem. Ventricular and Ducor Catheter Fem. L. Coronary would qualify as ventricular or cardiac catheters.

If you have any further questions concerning this matter, please write this office.

Very truly yours,

Mary C. Armstrong
Legal Counsel

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