



**STATE BOARD OF EQUALIZATION**

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Executive Director

May 29, 1997

Ms. S--- H---  
Sales Coordinator  
R--- S---, Inc.  
XXXX --- Street  
--- ---, CA XXXXX

RE: SY -- XX-XXXXXX  
Wheelchair Supplies

Dear Ms. H---:

I am responding to your letter to the Legal Division dated April 2, 1997. You ask if your sales of wheelchair backpacks and scooter baskets are subject to sales tax.

Regulation 1591(k) provides for an exemption from tax for sales of wheelchairs as follows:

“Tax does not apply to sales, including leases that are ‘sales’, of wheelchairs, crutches, canes, quad canes, white canes used by the legally blind (effective January 1, 1993), and walkers and replacement parts for these devices when sold to an individual for the personal use of that individual as directed by a licensed physician.”

We have previously determined that accessories such as baskets and pouches come within the definition of “replacement parts” as used in the statute. Therefore, sales of such items under the conditions required by the statute are exempt from tax.

For your information, I have included a copy of Regulation 1591. I hope the above discussion has answered your question. If you need anything further, please do not hesitate to write again.

Sincerely,

John L. Waid  
Senior Tax Counsel

JLW:sr  
Enclosure: Reg. 1591

cc: San Jose District Administrator - GH