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**STATE BOARD OF EQUALIZATION**

916-445-3723

November 16, 1988

Dear X-----,

This in response to your letter of November 11, 1988.

You have inquired whether sales tax applies to retail sales of the medical product Cardio-Cool.

Cardio-Cool is a moldable myocardial protection pouch used to protect the isolated heart during cardiopulmonary bypass surgery. It is designed and sold as a one time, disposable product. Cardio-Cool's special insulation pad provides a barrier to the cold in order to protect the phrenic nerve.

Retail sales of this product are subject to sales tax. None of the specific exemptions for prescription drugs or various medical devices are applicable to sales of this product. See our Regulation 1591, "Prescription Medicines".

Very truly yours,

Gary J. Jugum  
Assistant Chief Counsel

GJJ:sr

Enc.