



STATE BOARD OF EQUALIZATION

916-445-2488

February 9, 1978

Dear Mr. X-----,

This in response to your letter of February 1, 1978.

You have supplied us with additional information about chair back braces, also known as Knight Orthoses. According to the informational brochure you enclosed for our consideration the chair back brace "offers the combined benefits of a function slip-on cover and a specially designed metal brace." These braces are fully worn on the body of the user. In light of these additional facts, you wish to know whether the chair back braces can be considered "orthotic devices" pursuant to Revenue and Taxation Code Section 6369(c)(3) which provides that:

"Medicines" as used in this section shall mean and include: ...

- (3) Orthotic devices designed to be worn on the person of the user as a brace, support or correction for the body structure..."

We are now of the opinion that chair back braces can be considered "orthotic devices" within the meaning of Section 6369(c)(3). Accordingly, tax does not apply to the sale of these items when used pursuant to a doctor's prescription. Tax would, however, apply if they are "self-prescribed."

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

Very truly yours,

Mary C. Armstrong
Legal Counsel

MCA:jw