



STATE BOARD OF EQUALIZATION

June 26, 1964

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In answer to your letter of June 18, 1964, it is our position that sutures that remain in or dissolve in the body qualify as “medicines”, and sales thereof are exempt to the extent indicated in Ruling 22. It is not clear that you have the revised ruling to conform to the amendment to Section 6369 of the Sales and Use Tax Law, effective September 20, 1963. A copy of this ruling is, accordingly, enclosed.

We also regard oxygen and other medical gases as included within the definition of “medicine”. The other articles mentioned by you, such as disposable trays, cast materials, rib belts, elastic bandages, plastic splints, etc., appear to be definitely excluded from the term “medicine”, under Ruling 22, paragraph (c)(2). You will note from the enclosed copy of Ruling 22 that the exemption applies or does not apply depending upon the nature of the articles, and the purpose of its use regardless of whether there is a separate billing made to the patient. We believe this is made clear by paragraph (a) of Ruling 22.

Very truly yours,

E. H. Stetson  
Tax Counsel

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