

M e m o r a n d u m**425.0522**

To : Mr. Brian Ishimaru
Audit Evaluation and Planning Section – MIC:40

Date : March 3, 1995

From : John L. Waid
Tax Counsel

Subject : [No Permit Number]
Medical Items – List Submitted by DHS (Medi-Cal)

I am answering your memorandum to me of January 17, 1995 following up on the meeting that you and Dennis Fox had on January 12, 1995, with Mr. Ted Spelis and Ms. Pat Ekelund of the Department of Health Services, to discuss the application of tax to sales of certain medical items. You listed certain items as to which you agreed as to the application of tax and several others as to which you were uncertain. You asked me to confirm your understanding as to the items on which you agreed, and to give you an opinion as to the others.

OPINION

1. Your understanding as to the items on which you agreed is correct.
2. Uncertain Items
 - a. Contraceptive creams, foams, jellies, and suppositories have been previously determined to be medicines under Regulation 1591(b)(1).
 - b. Suction catheters. Non-specific suction catheters are generally taxable.
 - c. External male and Intermittent catheters. By these terms, I assume you mean catheters inserted into the body through either a natural or artificial opening for the purpose of urinary drainage. When used post-surgically, these items have been previously determined to qualify as medicines under Regulation 1591(b)(4) or (5).
 - d. Irrigation syringes are taxable appliances under Regulation 1591(c)(2).

JLW:sr

cc: Mr. Dennis Fox (MIC:40)