



STATE BOARD OF EQUALIZATION

July 3, 1964

“B”

In reply to your letter of May 27, vitamins sold to a physician and surgeon for the treatment of a human being are regarded as “medicines” within the meaning of Ruling 22, copy enclosed. Accordingly, such sales are tax exempt.

If we can answer any further questions, please do not hesitate to write again.

Very truly yours,

E. H. Stetson
Tax Counsel

By Philip R. Dougherty

PRD:cr [1b]