



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(PO BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-8900

GEORGE R. REILLY
First District, San Francisco

IRIS SANKEY
Second District, San Diego

WILLIAM M. BENNETT
Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

November 15, 1977

DOUGLAS D. BELL
Executive Secretary

Dear X-----,

This is in reply to your letter of October 19, 1977.

Your inquiry concerns the applicability of recent amendments to Revenue and Taxation Code Section 6369 to your products.

Revenue and Taxation Code Section 6369(c) now 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, provided, that orthopedic shoes and supportive devices for the foot are not exempt unless they are an integral part of a leg brace or artificial leg;
- (4) prosthetic devices, other than dentures and auditory, ophthalmic and ocular devices or appliances, designed to be worn on or in the person of the user to replace or assist the function of a natural part of the human body...”

Section 6369 (f) provides:

“Mammary prostheses, and any appliances and related supplies necessary as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste, shall be deemed to be dispensed on prescription within the meaning of this section.”

We have reviewed the products listed in the catalog you enclosed to determine whether or not tax applies.

The following would be considered “medicines” under Revenue and Taxation Code Section 6369(c)(3), when purchased pursuant to the directions of a physician. Tax would apply, however, if items are “self-prescribed.”

Custom-Made Venous Pressure Gradient
Elastic Supports

Burn Pressure Garments and Special
Elastic Supports – Anti/Burnscar

Knee Length Anti-Embolism
Elastic Stockings – Anti-Em

Thigh Length Anti-Embolism
Elastic Stockings – Anti-Em

Anti-Em Waist-Hi Tights

Knee Length Seamless Anti-Embolism
Elastic Stockings

Thigh Length Seamless Anti-Embolism
Elastic Stockings

Mammary Support – Fredericks

Abdominoplasty Support – Freeman

Elastic Supports – Facioplasty

Elasticized Stockinette – Elastic-Net

Mastectomy Brassiere – Feminique

Mastectomy Brassiere – Feminique
Long-Line

Mastectomy Brassiere – Enchanted

Mastectomy Brassiere – Feminique –
Custom-Made

Ladies Elastic Support Hose – Jobst-
Stridette

Ladies' Elastic Support Panty Hose-
Jobst-Stridette

Elastic Support Pregnancy Panty Hose-
Jobst-Relief

Men's Elastic Support Hose – Jobst-
Stride

Jobst Jet Air Splints

The following items would be “medicines” as they are necessary and integral elements of support hose:

Garter Belts – Custom Made & Standard

Garter Belts for Thigh-Length
Anti-Em Elastic Stockings

Tax would not apply to the following items, as they are “deemed to be dispensed on prescription” under Revenue and Taxation Code Section 6369(f):

Breast Prothesis – Feminique

Breast Prothesis – Yours Truly –
All Silicone

Tax would apply to the following items listed in your catalog as they would not be considered “medicines” under Revenue and Taxation Code Section 6369:

Jobst Extremity Pump
Intermittent Compression Unit

Nylon Pneumatic Appliances – Heavy Duty

Plastic Pneumatic Pressure Bandages

Plastic Patching Kits

Inflating Devices

Automatic Rotating Tourniquet –
Auto Quet

Accessories – Auto-Quet

Partial Occlusion Inferior Vena Cava
Clips, Teflon – Nortez

Partial Occlusion Inferior Vena Cava
Clips, Teflon – Adams-DeWeese

Jobst Surgical Tourniquets – Tourni-Cuff

Jobst Leg Elevator

Anti-Em Extremity Pump

Accessories – Anti-Em Extremity Pump

Anti/Shock Airpants

Major Components – Anti/Shock Airpants

Minor Components – Anti/Shock Airpants

Amplatz-Siegel radiology Pneumatic
Pressure System by Jobst

Blood Pressure Device

Jobst Surgical Air-Boot

Jobst Cyro/Temp System – Combination
Cold and Pressure Unit

Special Washing Solution – Jolastic

General Body Lotion – Com-Pat

Stasis Pads

Artificial Wool Decubitus Pad*
(for wheelchair)

Flotation Devices – Hydro-float

Flotation Devices – Hydro-float
Wheel Chair Cushion*

Flotation Devices – Accessories –
Hydro Float
Rigid Wheel Chair Seat, Std.*
Rigid Wheel Chair Seat, Jr.*

*Revenue and Taxation Code 6369.2, effective October 1, 1977, exempts from tax “the gross receipts from the sale of and the storage, use or other consumption in this state of wheelchairs, crutches, canes quad canes, and walkers when sold to an individual for personal use of that individual as directed by a physician.” If the items above are sold as a part of a wheelchair they would be exempt. If they are sold separately, tax would apply.

We are unable to determine the classification of the following items at this time due to the fact they were not described in the catalog you enclosed for our consideration:

Jobst Socklets

Jobst Immediate Post-Op Prosthesis

Components – Immediate Post-Op Prosthesis

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

Very truly yours,

Mary C. Armstrong
Legal Counsel