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**STATE BOARD OF EQUALIZATION**

December 3, 1963

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Attention: X-----

Gentlemen:

Sales of medical oxygen and other medical gases to hospitals for the treatment of a human being are exempt from the sales tax. See ruling 22(a)(4), copy enclosed.

This is based on the amendment to section 6369 of the Sales and Use Tax Law, effective September 20, 1963. Previously such sales were taxable unless the hospital gave a valid resale certificate for the property purchased.

Very truly yours,

E.H. Stetson  
Tax Counsel

EHS:fb  
Enclosure

Cc: San Jose – District Administrator