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**STATE BOARD OF EQUALIZATION**

September 1, 1965

Gentlemen:

This is in reply to your letter of August 27 regarding the application of California sales or use tax with respect to diagnostic opaques and dyes and Implantable Cardiac Pacemakers.

It is our understanding that opaques and dyes are sold to hospitals and medical practitioners for administering to patients undergoing examination. The opaques and dyes are applied internally and facilitate the taking of diagnostic x-ray photographs. They are classified in Pharmacopeia as drugs.

Implantable Cardiac Pacemakers are mechanical devices which assist the heart in maintaining an adequate heart beat rate. These devices are surgically implanted in patients by hospitals and doctors.

Inasmuch as opaques and dyes are substances intended for use by internal application to the human body in the diagnosis of disease, and Implantable Cardiac Pacemakers are devices which are surgically implanted and remain permanently in patients, both qualify as medicines under Section 6369 of the Revenue and Taxation Code.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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