

M e m o r a n d u m**225.0060**

To: Sacramento – Auditing (RRG)

Date: May 16, 1955

From: Headquarters – Sales Tax Counsel (BH)

Subject: [X]

In your letter of April 26 you ask if an oculist or optometrist may be the consumer of a hearing aid which is built into the frame of the glasses. Ruling 20 applies to articles used in the treatment or correction of conditions of the human eye. A hearing aid in the frame of glasses is not used in the treatment or correction of conditions of the human eye. Accordingly, an oculist or optometrist is a retailer and not a consumer of the hearing aid.

Bill Holden

BH:tj

9/16/87

This annotation will be amended in light of the addition of Section 6018.7, operative January 1, 1985, to read as follows:

“Hearing aids installed in the frame of eyeglasses are not used in the treatment or correction of the human eye, and, accordingly an oculist or optometrist, who is not also a licensed hearing aid dispenser, is a retailer of such aids and not a consumer thereof.”

DHJ:rar