



STATE BOARD OF EQUALIZATION

October 30, 1962

Attention: X-----

Gentlemen:

In answer to your letter of October 23, we advise that in our opinion electrocardiographs, metabulators and their related accessories, do not qualify as "medicines" within the meaning of the exemption in the Sales Tax Law of sales of medicines dispensed by pharmacists on doctors' prescriptions, or furnished by doctors to patients in certain hospitals.

We are enclosing a copy of ruling 22. We shall, therefore, be unable to approve any refund of sales tax paid by hospitals with respect to the purchase or sale of such items.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:fb
ENC.

CC: Out-of-State District Administrator