

Memorandum

425.0420

To: Mr. D. J. Hennessy

Date: April 10, 1984

From: Charles J. Graziano

Subject: Annotation 425.0420

Pursuant to your request, I have prepared the attached draft of DTLG Annotation 425.0420 for your approval.

Generally, intravenous sets, syringes, and needles do not qualify as exempt medicines under Revenue and Taxation Code Section 6365. Effective January 1, 1983, however, Section 6369(e) was amended [AB 3195, Ch. 1589, Stats. 1982] to provide that insulin syringes qualify as exempt prescription medicines when furnished by a registered pharmacist to a person for the treatment of diabetes as directed by a physician. Therefore, Annotation 425.0420 should be amended to reflect this change in law.

CJG:ba