



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)
(916) 324-5589

March 1, 1989

Ms. T--- M---
Tax Administrator
N--- H--- & ---
XXXX --- & --- Road, Suite XXX
---, California XXXXX-XXXX

Dear Ms. M---:

Re: N--- H--- and
H--- S---
SY - XX-XXXXXX

Your letter of February 13, 1989 to Mr. E. L. Sorensen has been referred to the undersigned for reply. You have requested our opinion regarding whether the sale of hypothermia blankets to hospitals are exempt from tax in general, and specifically when they are used in conjunction with a hemodialysis machine.

Items such as hypothermia blankets are considered to be durable pieces of medical equipment. They are not exempt from tax as exempt medicines even when they are incidentally used in conjunction with kidney dialysis machines. As such, tax applies to your sale of hypothermia blankets to hospitals.

If you have further questions concerning this matter, please write this office.

Very truly yours,

Mary C. Armstrong
Tax Counsel

MCA/smt

bc: --- --- District Administrator