



STATE BOARD OF EQUALIZATION

Bc: San Francisco – District Administrator
Headquarters – Evaluation and Planning (HR)

November 4, 1969

Attention: X-----
District Controller

Gentlemen: Re: X-----

This is in reply to your letter of October 10, 1969, in which you inquire as to which, if any, of a certain list of radiopaques qualify as “medicines” under our ruling No. 22, “Pharmacists and Prescription Medicines.”

In our opinion the following substances or preparations qualify as “medicines”:

- | | |
|----------------------------|--------------------|
| Barium Sulfate | Gastropaque |
| Barium Sulfate Redi-flow | Intropaque |
| Baridol, Powder | Lipiodol |
| Baridol, Gastric, Liquid | Lipiodol |
| Baroloid | Modopaque |
| Barosdense | Micropaquette |
| Barospere | Microtrast |
| Barotrast | Mulsopaque |
| Basolac | Neo-Cholex |
| Bilevac | Neo-Cholex, Powder |
| Cholex | Pantopaque |
| Cholografin Meglumine | Rugar |
| Conray Angio solution, 80% | Rengrafin |
| Conray Angio solution, 60% | Salpix |
| Custokon, 30% | Telepaque |
| Dionosil | Ultrapaque |
| Esophotrast | Visciodol |
| Ethiodol | Borden’s X-Nog |
| Gastriloid | X-Prep |
| Gastrografin | |

It is our further opinion that any radiopaques used in the diagnosis, cure, mitigation, treatment or prevention of disease would qualify as “medicines.”

Very truly yours,

Gary J. Jugum
Assistant Tax Counsel

GJJ:ab