

# Memorandum

225.0135

To: Mr. J. D. Dotson

Date: January 29, 1981

From: Mary C. Armstrong  
Legal

Subject: Thermal and Chemical Care Units

In our memorandum to you of January 21, 1981 concerning the application of tax to thermal and chemical care units we did not address the question of whether the same treatment should be accorded dispensing opticians.

Revenue and Taxation Code Section 6018 and Sales and Use Tax Regulation 1592 provide that a registered dispensing optician shall be considered a consumer of ophthalmic materials including eyeglasses, frames, and lenses dispensed pursuant to a prescription prepared by a physician and surgeon or optometrist.

We will consider registered dispensing opticians to be consumers of thermal and chemical care units they dispense pursuant to a prescription from a physician and surgeon or optometrist for contact lenses. Tax applies when such units are sold to the dispensing optician. In all other instances, the dispensing optician is the retailer of such units and tax applies to the gross receipts from such retail sales.

If you have further questions concerning this matter, I will be happy to discuss them with you.

MCA:ba

cc: Mr. Art Skaggs  
Mr. Tim O'Brien