



STATE BOARD OF EQUALIZATION

916-445-2488

December 6, 1977

Dear Mr. X-----,

This is in response to your letter at November 1, 1977 to our Los Angeles office which has been referred to the legal staff for reply.

Your inquiry concerns the applicability of the recent amendments to Revenue and Taxation Code Section 6369, effective October 1, 1977. Specifically, you wish to know whether corrective pessaries used to aid patients with retro-displaced uteri or prolapsed uteri are exempt from tax.

According to the literature you enclosed in your letter, pessaries are placed in a uterus in order to reposition it in cases of backache, abnormal bleeding, dysmenorrhea, post partum retroversion, post partum involution, sterility, pregnancy and a prolapsed ovary. They are worn by patients for varying lengths of time (i.e. for a week, month or for the rest of the patient's life) according to the specific condition for which they are prescribed.

Revenue and Taxation Code Section 6369(c)(3) now provides that:

" 'Medicines' as used in this section shall mean and include:

(3) Orthotic devices designed to be worn on the person of the user as a brace, support or correction for the body structure, provided that orthopedic shoes and supportive devices for the foot are not exempt unless they are an integral part of a leg brace or artificial leg;"

We would consider corrective pessaries to be "orthotic devices" as they are designed to be worn on the person of the user to correct a part of the body structure, the uterus. As such, tax would not apply to the sale of these items.

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

Very truly yours,

Mary C. Armstrong
Legal Counsel

MCA:jw