November 26, 1979

Dear X--------------:

This is in response to your telephone inquiry of November 20, 1979. Your inquiry was in response to our letter of October 16, 1979 concerning the correct application of tax to X--------------’s purchase of certain medical devices, specifically items which are exempt from tax pursuant to Revenue and Taxation Code Section 6369.2.

Section 6369.2 provides that wheelchairs, crutches, canes, quad canes and walkers are exempt from tax when they are sold to an individual for the personal use of that individual as directed by a physician.

At X-------------- when a physician determines that a patient needs one of the above listed devices, he will write an order for the equipment. A duty nurse will then order the equipment from a vendor. The vendor bills you for the property and payment is made either by X-------------- or by Medicare. You wish to know if your purchases in this manner entitle X-------------- ------ to the exemption provided for in Revenue and Taxation Code Section 6369.2.

We are of the opinion that wheelchairs, crutches, canes, quad canes and walkers ordered in the manner you describe can be considered to be purchased by an individual for his own use at the direction of a physician, and therefore exempt from tax under Section 6369.2. * The fact that payment for the equipment is made by either X-------------- or Medicare does not cause the exemption to be lost.

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

Very truly yours,

Mary C. Armstrong
Staff Counsel

*"See now also Regulation 1591.2(c)" Note added by SPJ 3/15/02

Retyped 8/12/03 by Debbie Self