



STATE BOARD OF EQUALIZATION

November 20, 1964

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Attention: X-----

Gentlemen:

This is in reply to your letter of November 12 in which you ask whether (a)(4) of ruling 22, which exempts medicines "sold to a licensed physician and surgeon, podiatrist or hospital for the treatment of a human being," can be interpreted to include sales of medicines to industries who employ full or part time physicians who use the medicines in the medical treatment of other employees.

In our opinion, this kind of sale can be interpreted as an exempt sale under (a)(4) of ruling 22. If all the medicines purchased will be administered by a doctor, or under his direction, they can be regarded as purchased in his behalf.

Very truly yours,

E. H. Stetson
Tax Counsel

PRD:mm

Cc: Hollywood – Subdistrict Administrator