



STATE BOARD OF EQUALIZATION

June 10, 1965

Gentlemen:

You are completely correct that baby powder and lubricating jelly are classed as medicines whether or not they are absorbed. Both items are commonly recognized as preparations intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease and are exempt when sold under any of the circumstances enumerated in part (a) of Ruling 22.

If you have any further questions, please do not hesitate to write to us again.

Very truly yours,

Philip R. Dougherty
Tax Counsel

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