



STATE BOARD OF EQUALIZATION

May 31, 1968

Gentlemen:

We are in receipt of your letter of May 14 and the copy of "G"'s letter to you dated May 13.

It is now our understanding that the "dialysate concentrate" used in the kidney machines is absorbed into the body of the patient who uses the kidney machine. In view of this and from the fact that the concentrate is prescribed by a physician and is used in the treatment of the diseased kidney, it is our opinion the dialysate concentration is within the definition of a "medicine" as used in Ruling 22.

Very truly yours,

Glenn L. Rigby
Tax Counsel

GLR:smk [lb]