



STATE BOARD OF EQUALIZATION

May 31, 1974

Dear Mr. X-----,

Re: X-----

We are now in a position to answer your question of whether Flaxedil Intravenous Anesthetic Nos. 8301-10 and 8308-25 (Flaxedil) qualifies as a medicine under Regulation 1591.

From reviewing the literature we just received from Davis & Geck we understand that Flaxedil is used in conjunction with most anesthetics in surgical operations to reduce bucking, coughing and bronchospasm caused by the induction of the anesthetic. It also increases the pulse rate and blood pressure, both which are normally reduced through the induction of the anesthetic.

Base on the foregoing facts it is our opinion that Flaxedil constitutes a medicine as defined in Regulation 1591 (b)(1). Accordingly, your purchase and use of the item will be exempt provided the other conditions of Regulation 1591, copy enclosed, is met.

Very truly yours,

Glenn L. Rigby
Tax Counsel

Lb
Enclosure

Bc: Out-of-State
Chicago
Mr. Gary Jugum