



---

**STATE BOARD OF EQUALIZATION**

916-324-5589

April 27, 1990

Dear X-----,

This is in response to your letter of March 6, 1990. You have requested our opinion regarding the correct application of tax to your sale of full cranial prosthetic devices to people who have experienced total hair loss due to alopecia, burns, chemotherapy, radiation, etc.

Revenue and Taxation Code section 6369 provides a sales tax exemption for the sale of medicines sold under prescribed conditions. The term "medicines" includes "prosthetic devices .... designed to be worn on or in the person of the user to replace or assist the functioning of the natural part of the human body." Hearing aids, glasses and dentures are excluded from the definition.

A wig is a prosthesis. When used in the cure, mitigation or treatment of disease, a wig may qualify as a "medicine".

Revenue and Taxation Code section 6369 provides that tax does not apply to the sale of medicines "furnished by a licensed physician and surgeon ... to his or her own patient for treatment of the patient."

It is our opinion that sales of wigs for the treatment of hair loss due to alopecia, burns, chemotherapy and radiation qualify for exemption when the wigs are sold pursuant to the order of a doctor, even though the Wig may be sold by a person other than a medical organization, such as yourself.

Persons claiming such exemptions on their sales and use tax returns must retain a copy of the doctor's order and a record of the name of the purchaser, date of sale, item sold and the sales price.

Sales of wigs which are not sold pursuant to the order of a physician and surgeon for a treatment of a medical condition are taxable.

Very truly yours,

Mary C. Armstrong  
Senior Tax Counsel