

M e m o r a n d u m**425.0710**

To: Santa Barbara – Auditing

Date: January 24, 1975

From: Tax Counsel (GJJ) – Headquarters

Subject: Taxability of Porcine Skin

This is in response to your memorandum of January 14, 1975. You have requested our opinion as to the taxability of porcine skin.

Porcine skin is the skin from a pig. It is used on persons suffering burns. Apparently the burn victim's body, immediately subsequent to the accident, will not accept a transplant of the victim's own skin. After several days or weeks the victim's own skin may be used. In the meantime porcine skin is used to cover the wound. It does not remain or become part of the victim but is removed when preparing the patient for the transplant. The skin, used as a temporary dressing, decreases pain, limits bacterial growth and facilitates movement of joints.

We concur in your conclusion that these skins are taxable. They do not meet the definition of "medicines" as stated in Regulation 1591.

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