



STATE OF CALIFORNIA

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April 13, 1990

Honorable Willie L. Brown, Jr.
Speaker of the Assembly
State Capitol, Room 219
Sacramento, CA 95814

CINDY RAMBO
Executive Director

Dear Assemblyman Brown:

This is in response to your letter of February 15, 1990 addressed to Cindy Rambo, Executive Director. We understand that a constituent recently requested that the Legislature pass legislation which would grant a sales tax exemption for wigs and hairpieces used after chemotherapy. You pointed out that current law allows such an exemption when the hair prosthesis is prescribed by a physician and dispensed by medical organizations.

You would like to know whether this exemption would be authorized if the hair prosthesis were prescribed by a physician but purchased directly from a beautician or barber.

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.

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 treatment of a medical condition are taxable.

I trust the foregoing is responsive to your inquiry. If we may be of further assistance to you in this matter, please contact this office.

Yours very truly,

Margaret Shedd Boatwright
Legislative Counsel

MSB:so

cc: Honorable Conway Collis
Ms. Cindy Rambo

bc: Ms. Judy Agan
Mr. Gary Jugum
Mr. Donald J. Hennessy
Mr. John Abbott
Mr. Stephen Rudd
Ms. Mary C. Armstrong – Please prepare a response to
Charle' Dewitt's letter of
March 6, 1990.