



505.0750

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

(916) 445-2705

November 4, 1976

REDACTED TEXT

Dear Mr. REDACTED TEXT:

Although the REDACTED TEXT, may receive funds from the Federal government to support its activities in the review of medical care rendered to Medicare and Medicaid patients, REDACTED TEXT itself has no tax exempt status for the purposes of the Sales and Use Tax Law. Therefore, sales of equipment to REDACTED TEXT for its use are ordinary sales at retail, subject to the sales tax.

If you have any further questions on this matter, please do not hesitate to communicate with me directly at the above address or telephone number.

Very truly yours,

Philip R. Dougherty
Tax Counsel

PRD:js