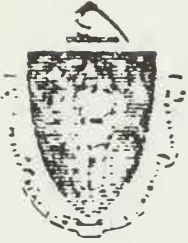


The Commonwealth of Massachusetts



L. JOYCE HAMPERS
COMMISSIONER

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

April 9, 1982

("Company") sells electronic devices for use by the hearing-impaired. You inquire whether sales of the devices are subject to tax.

The devices include a portable "communicator", with a keyboard and electronic display, that allows deaf persons to use standard telephones; a printer, used in conjunction with the communicator, that records conversations and stores words and phrases before a conversation to speed communication; a portable communicator with an integral printer; accessories for the communicators; an answering machine that records telephone messages on tape cassettes; and devices that activate flashing lamps, strobe lights or bed vibrators when a baby cries, smoke is detected, or a doorbell or telephone rings.

None of the devices about which you inquire are worn by the hearing-impaired person who uses them.

Massachusetts General Laws Chapter 64H, Section 6(1) exempts from tax sales of certain items having medical uses, including "hearing aids and other equipment worn as a correction or substitute for any functioning portion of the body."

Based on the foregoing, it is ruled that sales of the devices for the hearing-impaired, none of which are worn by the user, are subject to tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "L. Joyce Hampers".

Commissioner of Revenue

LJH:JXD:mf

LR 82-38