

The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204



IRA A. JACKSON
COMMISSIONER

July 12, 1983

You inquire whether the sale or lease of certain oxygen equipment is subject to the sales tax. The equipment includes an oxygen concentrator and an ambulatory oxygen system with oxygen cylinders. The equipment has been prescribed by a physician for a person who suffers from advanced pulmonary emphysema.

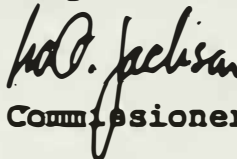
General Laws Chapter 64H, Section 6(1) provides that the sales tax does not apply to:

[s]ales of medicine...on prescriptions of registered physicians...; sales of oxygen, blood or blood plasma; sales of artificial devices individually designed, constructed or altered solely for the use of a particular crippled person so as to become a brace, support, supplement, correction or substitute for the bodily structure including the extremities of the individual; [and] sales of artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body..."

July 12, 1983

Based on the foregoing, it is ruled that while sales of therapeutic oxygen are exempt, the sale or lease of the oxygen equipment is subject to tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "W. O. Jackson".

Commissioner of Revenue

IAJ:JXD:mf

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