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COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
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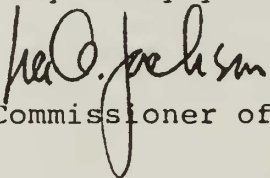
You inquire whether the Massachusetts sales tax applies to the sale of Tylenol, Gelusil, and Os-Cal when prescribed by a physician for the treatment of a disease and purchased pursuant to that prescription. These products can be purchased without a prescription.

Massachusetts General Laws Chapter 64H, Section 2 imposes a five percent sales tax on all retail sales of tangible personal property in Massachusetts, unless otherwise exempted. Section 6(1) of Chapter 64H exempts from the sales tax "sales of medicine...on prescriptions of registered physicians."

The sale of medicines which can be purchased without a physician's prescription is normally subject to sales tax. However, when prescribed by a physician for the treatment of a disease and sold pursuant to that prescription, these products fall within the exemption of § 6(1) as a "sale of medicine...on prescriptions of registered physicians."

Therefore, the sale of Tylenol, Gelusil, and Os-Cal is exempt from the Massachusetts sales tax when prescribed by a physician for the treatment of a disease and purchased pursuant to that prescription.

Very truly yours,


Commissioner of Revenue

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