



The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204

October 18, 1983

RA A. JACKSON
COMMISSIONER

You request a ruling as to the application of the Massachusetts sales tax to the sales of intraocular lenses in Massachusetts by

An intraocular lens replaces the patient's natural lens. After cataracts are removed, the intraocular lens is surgically implanted in the patient's eye.

Chapter 64H, Section 6(1) of the General Laws exempts from the sales tax

"...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; sales of artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body...." (G.L. c. 64H, § 6(1)).

Based on the foregoing, it is ruled that sales of intraocular lenses are exempt from the sales tax.

Very truly yours,

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

Commissioner of Revenue

IAJ:JES:mf

LR 83-84