



IRA A. JACKSON  
COMMISSIONER

# *The Commonwealth of Massachusetts*

*Department of Revenue*

*Leverett Saltonstall Building*

*100 Cambridge Street, Boston 02204*

December 20, 1983

You request a ruling as to the application of the Massachusetts sales tax to the sale of Aloe Vera Juice, sold by ("Company").

Aloe Vera Juice is 99.8% pure aloe vera juice extracted from the aloe vera plant. The juice has a gel-like consistency. (Company advertisement p. 2). It is marketed primarily as a preparation which when used externally "medicinally . . . speed(s) the skins healing process following burns - including radiation and sunburn, - insect bites, skin ulcers, poison ivy, acne, psoriasis, eczema and dandruff." (Company advertisement p. 1). Secondarily, it is marketed as a product which when used internally leads to "vast improvements in health - primarily from stomach and digestive disorders." (Company advertisement p. 1).

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from the sales tax "sales of food products for human consumption." (emphasis added) "Food products" generally includes "vegetables and vegetable products and fruit and fruit products." However, it specifically excludes "medicines, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts." (emphasis added)

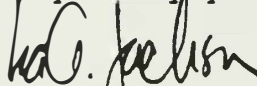
Sales of Aloe Vera juice for either its primary use or for its secondary use are not exempt from the sales tax under the above cited statute. The primary use is for external application to the human skin. For this purpose it is not a

December 20, 1983  
Page 2

"food product sold for human consumption" - a phrase which entails that the product be sold for the purpose of ingestion by a human. The secondary use of the product - a use which does entail ingestion by a human - is to relieve stomach and digestive disorders and to improve overall health. Insofar as it relieves stomach and digestive disorders it is a "medicine" "sold as a dietary supplement or adjunct" and is specifically excluded from the definition of food products set forth in G.L. c. 64H, § 6(h). (G.L. c. 64H, § 6(1) exempts medicines only if sold on prescription by registered physicians.) Insofar as it improves overall health it is a "medicine, tonic or preparation" which likewise is "sold as a dietary supplement or adjunct" and is specifically excluded by G.L. c. 64H, § 6(h).

Based on the foregoing, it is ruled that sales of Aloe Vera Juice are subject to the sales tax.

Very truly yours,



Ira A. Jackson  
Commissioner

IAJ:JAA:TC:jm

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