



[REDACTED]

In response to your letter dated September 20, 2007 regarding the taxability of a number of products, please be advised as follows.

The following items are not subject to Wheat Ridge sales or use tax:

D-Stat Flowable – The primary feature of the product is the controlled substances dispensed only by prescription included but separately packaged within each kit along with supplies for administering them. While section 22-57-22 of the Wheat Ridge City Code provides that the sale of medical supplies for use in rendering patient care are taxable, section 22-58 provides that the sale of drugs dispensed in accordance with a prescription are exempt.

D-Stat Dry – The primary feature of the product is the controlled substances dispensed only by prescription impregnated within it. City Code section 22-58 applies.

D-Stat Radial – An at least 50-percent relevant feature of the product is the impregnated controlled substances dispensable only by prescription. City Code section 22-58 applies.

D-Stat Clamp – An at least 50-percent relevant feature of the product is the impregnated controlled substances dispensable only by prescription. City Code section 22-58 applies.

ThrombiGel – The primary feature of this product is the controlled substances dispensable only by prescription which are incorporated in it. City Code section 22-58 applies.

Duett - An at least 50-percent relevant feature of the product is the impregnated controlled substances dispensable only by prescription. City Code section 22-58 applies.

These next items are subject to Wheat Ridge sales or use tax:

Pronto Extraction Catheter

Pronto .035" Extraction Catheter

Pronto Short

Pronto V3

Pronto LP

Langston Dual Lumen Pigtail Catheter

Twin-Pass .023

Skyway

Max-Support Abdominal Retraction Belt

Auto-Fill Syringe

Vaclok Syringe

Micro-Inducer Kits

Guidewire

Vari-Lase Console

Vari-Lase Endovenous Laser Procedure Kit

Vari-Lase Procedure Pak – The controlled substance normally dispensable only by prescription is a minor feature of the kit. City Code section 22-58 does not apply.

Vari-Lase Bright Tip

Laser Protection Eyewear

Laser Console Case

Vari-Lase Patient Brochures

HK Surgical Klein Pump II

Klein Infiltration Kits

InnerChange Catheter

Vari-Lase Compression Stockings

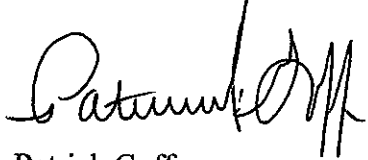
Gopher Support Catheters

Guardian HV

Carlucci Catheter Cover

Please feel free to contact me with any comments or concerns you may have.

Respectfully,

A handwritten signature in black ink, appearing to read "Patrick Goff", with a stylized flourish at the end.

Patrick Goff
Deputy City Manager
(303) 235-2805
pgoff@ci.wheatridge.co.us
www.ci.wheatridge.co.us