

1974 WL 28036 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

December 30, 1974

*1 The exemption afforded medicine sold by prescription from the sales tax contemplates a written prescription.

Honorable Jarvis R. Klapman
Member
House of Representatives
125 Hendrix Street
West Columbia, South Carolina 29169

Dear Mr. Klapman:

Your letter of December 18, 1974, to Mr. McLeod has been handed this writer for attention and reply. You refer to the administrative ruling of the South Carolina Tax Commission, S-R-283, concerning the exemption from the sales tax of medicines and prosthetic devices sold by prescription. You request the opinion of this office of 'whether the druggist has the authority to exempt any prescription for a person over fifty years of age whether or not it is in writing'.

The term 'prescription' as used in the exemption is to be accorded its usual and customary meaning. It is defined in Webster's New Collegiate Dictionary to mean:

'2. Med. A written direction for the preparation and use of a medicine; also, the medicine.' (Emphasis added)

This definition was favorably quoted by the Supreme Court of Virginia in the case of [Northern Va. Doctors Hosp. Corp. v. Department of Taxation](#), 193 S. E. 2d 684 (1973), where the term was construed for purposes of a sales tax exemption similar to that provided by the South Carolina statute. (For other cases that define the term, see [33 Words and Phrases](#), page 635, [Prescription](#).)

The prescription referred to in the South Carolina statute must, therefore, be one in writing; however, Mr. Walton, the Director of the Sales and Use Tax Division, advises that the Tax Commission will exempt the prescription when the same is orally communicated to the druggist and the druggist reduces the same to writing and retains it in his files.

Yours truly,

Joe L. Allen, Jr.
Assistant Attorney General

1974 WL 28036 (S.C.A.G.)

End of Document

© 2019 Thomson Reuters. No claim to original U.S. Government Works.