

**New York State Department of Taxation and Finance**  
**Taxpayer Services Division**  
**Technical Services Bureau**

TSB-A-95 (4)S  
Sales Tax  
January 25, 1995

STATE OF NEW YORK  
COMMISSIONER OF TAXATION AND FINANCE

ADVISORY OPINION

PETITION NO. S940729A

On July 29, 1994, a Petition for Advisory Opinion was received from Gary Petschauer, d/b/a Audio Reading Concepts, 15 Rose Street, Glen Head, New York 11545.

The issue raised by Petitioner, Gary Petschauer, is whether the sale of an optical reading device is exempt under section 1115(a)(4) of the Tax Law from the imposition of sales tax.

Petitioner sells a device called "An Open Book", which is intended for use by the visually impaired. The "Open Book" is an optical scanning device which can immediately scan such items as recipes and bills and convert them to sound. Items such as books can be scanned into the device for conversion and later played back to the impaired person.

Petitioner's contract with its supplier requires that the "Open Book" only be sold to visually impaired individuals.

Section 1115(a)(4) of the Tax Law provides an exemption for "[P]rosthetic aids, hearing aids, eyeglasses and artificial devices and component parts thereof purchased to correct or alleviate physical incapacity in human beings."

Section 528.5(b)(1) of the Sales and Use Tax Regulations states in part that:

[I]n order to qualify as a prosthetic aid, a hearing aid, eyeglasses or an artificial device, the property must either completely or partially replace a missing body part and must be primarily and customarily used for such purposes and not be generally useful in the absence of illness, injury or physical incapacity.

\* \* \*

Example 10: A device (commonly known as an Optical Tactile Converter) which converts standard printing into various impulses that represent alphabetic and numeric characters which a blind person can feel with his hand and thereby read standard print is exempt.

Petitioner's device is similar to an Optical Tactile Converter and is generally not useful to a person who is not visually impaired. It thus qualifies for exemption from sales tax as a prosthetic aid under Section 1115(a)(4) of the Tax Law and Section 528.5(b) of the Sales and Use Tax Regulations.

DATED: January 25, 1995

/s/  
PAUL B. COBURN  
Deputy Director  
Taxpayer Services Division

NOTE: The opinions expressed in Advisory Opinions are limited to the facts set forth therein.