

**CALIFORNIA STATE BOARD OF EQUALIZATION**  
**APPEALS DIVISION PETITION FOR REHEARING SUMMARY**

In the Matter of the Claim for Refund )  
Under the Sales and Use Tax Law of: )  
ORASURE TECHNOLOGIES, INC. ) Account Number: SC OHB 97-899469  
Claimant ) Case ID 334390  
Bethlehem, PA

Type of Business: Manufacturer of medical diagnostic products  
Audit Period: 10/1/01 – 12/31/04

<u>Item</u>	<u>Claimed Refund</u>
Claimed exempt sales of medicines	\$66,882

The Board heard this matter on May 24, 2011, and concluded that claimant’s purchaser used the subject HIV test kits to provide HIV testing services to its clients rather than donating the HIV test kits, and that the purchaser’s use of the kits thus was not exempt from tax under Revenue and Taxation Code section 6375. Petitioner filed a timely petition for rehearing.

**Issue:** Whether the petition for rehearing should be granted. We recommend that it be denied.

Claimant’s request for rehearing is based primarily on its assertion that the Board did not fully consider the contentions it made in its briefs and during the Board hearing. The petition for rehearing includes a list of 13 bullet points which claimant asserts it established. However, claimant has presented no new arguments or evidence that have not been considered and evaluated by the Board, and each element of claimant’s argument was addressed fully at the Board hearing. We find that the Board correctly decided this matter, and that claimant has not presented a basis for rehearing. We thus recommend that the petition for rehearing be denied.

Summary prepared by Deborah A. Cumins, Business Taxes Specialist III