



STATE BOARD OF EQUALIZATION

May 19, 1954

Your letter of April 20  
Account No. -- - X-XXXXX

Mr. R--- J. C---  
C--- B--- F---  
XXXX --- --- ---  
--- --- XX, California

Dear Mr. C---:

You inquire concerning the application of sales tax to sales of food and seeds for ornamental and pet type birds.

As indicated in Ruling 47 (copy enclosed), tax does not apply to sales of feed for any form of animal life of a kind the products of which are to be sold in the regular course of business. Birds would be a form of animal life and the term "the products" includes the whole animal as well as the offspring of the animal.

Accordingly, tax applies to sales of feed to persons who will feed it to birds which they have as pets. Tax does not apply to sales of feed to breeders of birds because they are in the business of selling the offspring of the birds which consume the feed. Tax does not apply to sales of feed to breeders or retailers when it is fed to birds which are being held for sale in the regular course of business.

Very truly yours,

Bill Holden  
Assistant Counsel

BH:ja  
Enclosures

cc: --- -- Auditing