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STATE BOARD OF EQUALIZATION

August 11, 1950

P--- R. P---, Inc.  
--- XX, --- ---  
--- ---, California

Account: AL-XXXX

Attention: Mr. A--- B. W---

Gentlemen:

This is in reply to your letter of August 8 with respect to the application of the Sales and Use Tax Law to the sale of kelp.

We understand that kelp may be properly used as a poultry and animal food supplement. Accordingly, tax does not apply to the sale of this product when sold as feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption, or are to be sold in the regular course of business. (See Sales and Use Tax Ruling 47, copy enclosed.)

You are advised further that sales in interstate commerce as explained by Ruling 55, copy enclosed, are not subject to application of the tax.

We are also enclosing a copy of Ruling 51.5 which may be of interest to you.

If you have a question relating to a specific transaction, we shall be happy to give you an opinion upon being furnished with full details.

Very truly yours,

R. G. Hamlin  
Associate Tax Counsel

RGH:WAP:hb

cc: W. R. Thomson