

**STATE BOARD OF EQUALIZATION**

August 5, 1966

[X]

Dear [X]:

Your letter of July 21, 1966, addressed to the Franchise Tax Board has been referred to this board which administers the California Sales and Use Tax Law. The sales tax in California is a general tax applying to sales of all tangible personal property not specifically exempted. Among the specific exemptions are sales of newspapers and periodicals issued quarterly or more frequently. This is an exemption enacted by the Legislature. There has never been enacted an exemption with respect to Sunday School material generally or with respect to religious items. Several times, bills have been introduced to exempt sales of the Bible, but these have never been enacted into law.

Accordingly, we can only advise you that under the present Sales and Use Tax Law, sales of newspapers and periodicals, issued quarterly or oftener are exempt, but other publications are not exempt. Thus, the tax applies to sales not only of Sunday School materials and supplies but to all educational materials excepting only those falling within some specific exemption such as the exemption for newspapers and periodicals.

Another exemption is the sale of food products for human consumption. Under this exemption, the sale of communion wafers would be exempt from the sales tax.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ab

cc: Santa Rosa - District Administrator