



STATE BOARD OF EQUALIZATION

April 14, 1969

[X]

Dear Mrs. [X]:

Thank you for writing to us concerning the taxability of the product Protesoy.

Section 6359 of the Sales and Use Tax Law provides an exemption for "food products for human consumption." The section goes on to provide, however, that the term "food products" does not include "medicines, tonics, and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts."

It appears from the label submitted that Protesoy has no independent character as a food product but rather is used solely by mixing it with staple foods and beverages to increase protein intake. It is described on the label as a "food supplement" Accordingly, Protesoy is not a food product under the Sales and Use Tax Law, and sales of it are subject to tax.

Very truly yours,

Lawrence A. Augusta
Assistant Counsel

LAA:ph