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**STATE BOARD OF EQUALIZATION**

April 6, 1950

Dear Sir:

This is in answer to your letter of April 3 with respect to the application of the State sales tax to retail sales of various articles of merchandise referred to therein.

We are not familiar with the product called "Halvah" which you describe as a Turkish type almond product. We are, therefore, unable to advise you whether this product is to be regarded as a food product or a confection. If you will furnish us with a wrapper or label describing this product and listing its ingredients, we shall be pleased to advise you further.

The application of the tax to paper bags and wrapping paper is governed by Sales and Use Tax Ruling 49, copy enclosed. As therein indicated, the tax does not apply to sales of non-returnable containers when sold without the contents to persons who place the contents in the container and sell the contents, together with the container. Therefore, the tax does not apply to the sale of paper bags and wrapping paper to you if you use the bags and wrapping paper as containers for merchandise which you sell.

The exemption from the tax relating to sales of newspapers and periodicals is indicated by Ruling 50, copy enclosed. As therein indicated, the tax does not apply to sale of newspapers or periodicals regularly issued at average intervals not exceeding three months. Comic books, which are complete in themselves and do not have any continuity of title and subject matter, are not regarded as periodicals, within the meaning of this exemption provision. Accordingly, we regard the sale of comic books at retail as subject to the tax.

We do not have available an itemized list of items sold in a drug store which are regarded as food products and exempt from the tax. Ruling 52, copy enclosed, indicates, in general, the type of products regarded as food products the retail sale of which is exempt from the tax.

Very truly yours,

R. G. HAMLIN  
Associate Tax Counsel

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cc: