



STATE BOARD OF EQUALIZATION

Sacramento

May 18, 1950

R. G. Hamlin

Acct. --- --- ---

You have inquired with respect to the application of the tax to sales of tariffs and tariff supplements by the above taxpayer, a copy of a typical tariff supplement being attached to your memorandum.

From our examination of the tariff supplement and from the information in your memorandum, it appears that the tariff supplements are not issued at any regular interval. Inasmuch as Section 6362 of the Revenue and Taxation Code requires as a condition of exemption that publications be "regularly issued at average intervals not exceeding three months," it does not appear that the tariff supplements are periodicals within the meaning of that section. It also appears that the paper-bound volumes of the tariff are published at irregular intervals greater than three months.

In addition to the fact that the tariff supplements are issued only as required and at irregular intervals, we seriously question whether the supplement which is issued to correct the tariff then in effect and which is complete in itself, constitutes a periodical within the meaning of said Section 6362.

In view of the above, we suggest that you treat retail sales of tariffs and tariff supplements as subject to the tax. If the Legal Department of the --- wishes to make further objections to the taxability of such sales, it can take the matter up directly with this office and furnish us with the authority with which it wishes to support its contention.

RGH:HB