

**STATE BOARD OF EQUALIZATION**

August 25, 1967

Gentlemen:

Your letter of August 11 to Mr. C. W. Twitchell has been referred to this office for reply. You ask whether half-pint containers of liquid tea are subject to sales tax.

As long as the beverage is essentially tea and additives (i.e., sugar syrup and sodium benzoate) are minimal, the item is exempt. Section 6359 of the Sales and Use Tax Law specifically exempts tea as such; whether it is dry or liquid would have no effect on its exemption.

Very truly yours,

T. P. Putnam  
Tax Counsel

By A. Wells Petersen

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