

**M e m o r a n d u m****245.1155**

To: Marysville – Compliance (COE)

Date: October 17, 1972

From: Headquarters – Legal Counsel (DJH)

Subject: [E] Dietetic Assorted Cookies

This is in regard to our letter to you of October 10, 1972 in which we decided that [E] Dietetic Assorted Cookies are dietary supplements that retail sales of which are subject to sales tax.

As I informed you in our telephone conversation of October 12, we have reconsidered that language in Section 6359 reading "...preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form ..." We now believe that such language does not include products in ordinary cookie form. Therefore, the dietetic cookies in question are "food products" the retail sales of which are not subject to sales tax. Please disregard the opinion expressed in our October 10 letter.

DJH:dih

Cc: G. Rigby  
L. Clarke  
R. Nunes  
J.D.Dotson

**CURRENT LEGAL DIGEST****Food Products – Exempt – Dietetic Cookies**

Retail sales of [E] Dietetic Assorted Cookies are not subject to sales tax. Such cookies are not dietary supplements since they are not "...preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form...."  
(Section 6359)

DJH:dih  
10-17-72

(Marysville District – Compliance Supervisor (COE))