



STATE BOARD OF EQUALIZATION

July 27, 1956

Your letter of Feb. 18

Gentlemen:

We greatly regret the delay in replying to your letter of February 18.

Where the sound portion of a filmstrip consists of a Magnetic Tape or a special laquer disc, you may purchase the Magnetic Tape or laquer disc for resale. As indicated in Ruling 14 (copy enclosed), if an item is physically resold either in its original form, or after processing, or as an ingredient of another item, it may be purchased tax free for resale.

Very truly yours,

Bill Holden
Associate Tax Counsel

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Enclosure (1)