



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

March 5, 1970

Gentlemen:

This is to confirm our advice to you of March 3 that sales tax does not apply to sales of any form of animal live (as for example sheep) of a kind the products of which ordinarily constitute food for human consumption even though the sales are made to educational institutions for research purposes. The exemption would not apply to retail sales of any form of animal life, such as cats, dogs or horses, the products of which do not ordinarily constitute food for human consumption. [See paragraph (a) of Regulation 1587 "Animal Life and Feed", copy enclosed.] Since the particular breed of sheep sold by you is used for food purposes, the exemption applies to your sales.

Retail sales of serum and red cells are subject to tax since these items are not regarded as a form of animal life of the kind described in Regulation 1587, nor are they otherwise exempt under the Sales and Use Tax Law.

Very truly yours,

Gary J. Jugum
Assistant Tax Counsel

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