



STATE BOARD OF EQUALIZATION

August 24, 1964

“B”

This is in reply to your letter of August 16 in which you inquire if there is a sales tax on mud suckers.

The California sales tax applies, in general, to sales of all tangible personal property. We presume that your purchases of mud suckers are for use as bait. The exemption from the sales tax for food products does not include sales of bait. Therefore, a tax is due on those sales.

We are enclosing a copy of Ruling 52, which is the Board's interpretation of the Sales and Use Tax Law as it applies to food products.

If you have any further questions, please do not hesitate to write to us again.

Very truly yours,

E. H. Stetson
Tax Counsel

By Philip R. Dougherty

PRD:o'b [lb]