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**STATE BOARD OF EQUALIZATION**

March 14, 1955

F--- P--- Co.  
XXXX-- --- Avenue  
--- ---, California

Gentlemen:

We regret the delay in answering your letters but the volume of correspondence we have has prevented our earlier reply. We believe you will find that your letter of September 27, 1954, was answered on October 21, 1954.

You inquire concerning the application of sales tax to your sale of place mats to a restaurant.

Pursuant to Section A of Ruling 53 (copy enclosed) a restaurant is regarded as selling paper napkins, straws and similar items and may purchase them tax free by furnishing a resale certificate. We regard paper place mats which are not reusable and which are for the individual use of a single patron as in the same class with paper napkins. Accordingly, such place mats may be sold to a restaurant for resale.

Very truly yours,

Bill Holden  
Assistant Counsel

BH:tj

cc: Santa Monica - Auditing