



STATE BOARD OF EQUALIZATION

November 17, 1953

B---, N--- & P---  
Attorneys at Law  
XXX --- Boulevard  
--- --- XX, California

AA-XXXXXX  
R--- F. W--- & Co.

Attention: Mr. J--- L. W---

Gentlemen:

We have carefully considered the contents of your letter of October 15.

While there may be some similarities between the use of peat in growing beds and its use by placing in pots or cans in which plants are placed and ultimately sold together with the pot or can and its contents, we believe there is a sufficient difference to warrant a different application of the tax with respect to the peat.

We, therefore, reaffirm our previous opinion that the sale of the peat to the nursery which uses it in growing beds is subject to the tax, regardless of the fact that a portion thereof may cling to the roots of the plants as they are sold.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: Los Angeles – Tax Administrator