



STATE BOARD OF EQUALIZATION

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001
TELEPHONE (916) 445-6450

March 11, 1954

Mr. [B]
[N]
--- X, Box XXX
---, California

Your letter of January 6
Account No. -- - XXXXX

Dear Mr. [B]:

You inquire concerning the application of sales tax to sales of peanuts, dried salmon, beef jerkey, and pretzels.

As indicated in Ruling 52 (copy enclosed), tax does not apply to the sale of items which are listed as "food products" in Section A of the ruling. Peanuts, dried salmon, beef jerkey, and pretzels are "food products" under Section A of Ruling 52.

However, if the retailer provides tables, chairs, or counters or trays, glasses, dishes, or other tableware for the consumption of food or drink items, their sale is taxable (Section D of Ruling 52).

If you have, in the past, paid tax on exempt sales, you may file a claim for refund. The claim for refund need not be in any particular form, but it must be in writing and state the grounds for the claim.

Yours very truly,

Bill Holden
Assistant Counsel

BH:ja

cc: --- - Auditing