



STATE BOARD OF EQUALIZATION

March 10, 1971

[X]

Re: [X]

Dear Mr. [X]:

This is in response to your letter requesting a ruling on the taxability of your product, Chlorella.

As you may know, Revenue and Taxation Code section 6359 provides an exemption for food products for human consumption. That section provides, however, that the term "food products" does not include "preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts."

While your product may be "food" as described in your letter, it is nevertheless intended to be an item in capsule form to be taken in addition to the regular diet. It is not intended to be the complete diet, but to provide additional elements that may be less plentiful in the regular diet.

It is my conclusion, therefore, that the product, Chlorella, is not an exempt food product, and sales of it are subject to tax.

Very truly yours,

Lawrence A. Augusta
Tax Counsel

LAA:lt