



STATE BOARD OF EQUALIZATION

May 9, 1969

Dear Mr. ---

This is in reply to your letter of April 25, 1969. You ask our opinion as to whether the publication --- --- qualifies as an exempt periodical under section 6362 of the Revenue and Taxation Code.

We understand that "---" will be published monthly and will be sold by you to Catholic churches. The churches will put copies of the publication in the pews for use by the congregation. No charge will be made for the use of the leaflet. The publication can be described as a monthly missal; that is, each issue contains prayers for the various daily services for a particular month. As its title indicates, the publication is intended for use during church services.

Section 6362 of the Revenue and Taxation Code exempts from the tax the sale of any newspaper or periodical regularly issued at average intervals not exceeding three months.

The term "periodical" as used in section 6362 is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues in respect to continuity of literary character or similarity of subject matter, and there must be some connection between the different issues of the series in the nature of the articles appearing in them. However, as indicated in our ruling SO, I copy enclosed, the term does not include programs.

It is our opinion that "---" which is a listing of what is to be said or sung at mass and which appears to be intended for use only during church services, is a "program" and not a "periodical" and, accordingly, that its sale is subject to tax.

Very truly yours,

T. P. Putnam
Tax Counsel

Enclosure
bc: San Diego - District Administrator