



STATE BOARD OF EQUALIZATION

July 8, 1964

To: San Bernardino - Auditing
From: Tax Counsel (PM)
Subject: "P"

In reply to your memo of June 10, it is our opinion the tax applies to ticker tape sold to a newspaper for use in the operation of an automatic typesetting machine. The tape does not become an ingredient or component part of the newspaper, but is essentially a manufacturing aid. It is not used to convey news to subscribers and therefore is not comparable to the tape which was the subject of the annotation on page 3515 of the California Tax Service.

PM:md [lb]