



STATE BOARD OF EQUALIZATION

May 29, 1953

G--- A--- & F--- Corporation
XXX --- Avenue
--- --- XX, --- ---

Your letter of March 3

Attention: Mr. A. J. M---
Tax Manager

Account No. SZ --- XX-XXXXXX

Gentlemen:

You inquire concerning the application of sales tax to sales of wetting agents to a textile dyer.

The application of the tax to property used in manufacturing is explained in Sales and Use Tax Ruling 14 (copy enclosed). We understand that the purpose of wetting agents is to enable the fabric to take up more of the dye. The wetting agent itself does not become incorporated into the fabric or the dye. Under these facts, the sale of the wetting agent to the dyer is a taxable retail sale.

Perhaps our understanding of the use of wetting agents in textile dyeing is incorrect or incomplete. If so, we welcome any information you wish to submit which you feel might affect the taxability of this type of transaction.

Yours very truly,

Bill Holden
Junior Counsel

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cc: --- ---