



STATE BOARD OF EQUALIZATION

October 4, 1956

C--- Z--- C---
XXX --- Street
--- --- XX, California

Z-2522

Attention: J. D. G---
Tax Staff Assistant

Gentlemen:

In your letter of September 4 you inquire regarding Greez 26.

We regard Greez 26 as an agricultural mineral as defined in Section 1022 of the Agriculture Code. Accordingly, if it is applied to land, the products of which are to be used as food for human consumption, or sold in the regular course of business, the sales tax does not apply.

If you have further questions, feel free to inquire.

Very truly yours,

Warren W. Mangels
Associate Tax Counsel

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cc: --- --- - Auditing