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**STATE BOARD OF EQUALIZATION**

June 1, 1956

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Gentlemen:

In your letter of May 21, 1956, you inquire about the application of the State Sales Tax Law to sales of paper covers for glasses containing liquid used in room service of a hotel. The paper covers are not re-usable.

We regard such covers as being sold with the meal pursuant to Sales and Use Tax Ruling 53, copy enclosed. Sales of such items for such purposes to persons engaged in the business of selling meals are, accordingly, sales for resale.

It would be proper for you, as seller, to accept a resale certificate pursuant to Ruling 68, copy also enclosed, when any sales of the covers are made to a hotel which would use them in room service.

Very truly yours,

W. W. Mangels  
Associate Tax Counsel

JDP:nf