



STATE BOARD OF EQUALIZATION

August 18, 1955

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Gentlemen:

We are returning to you the "Report of Inspection and Analysis of Feeding [REDACTED]" which you so kindly let us examine on August 9. In reviewing the files, we found that the legal staff previously advised our Santa Barbara office that the product Feed-Ani was not an exempt feed under sales and use tax Ruling 47, copy enclosed. It was our opinion that the product did not contain sufficient calcium to be considered as possessing any nutrient value for the animals.

Inasmuch as Bio-Feed is the identical product, it was for this reason that our district office is currently [REDACTED] [REDACTED] a deficiency determination in the amount we discussed. If Mr. --- is not in agreement with the position of the staff, we would suggest that after a deficiency determination is levied against him he should petition for redetermination within thirty days in accordance with Section 6561 of the California Sales and Use Tax Law, copy enclosed. The matter, of course, would be further reviewed at the petition for redetermination level.

Our files do not indicate that you have a seller's permit. Therefore, you should apply for one at our Bakersfield office, [REDACTED] 19<sup>th</sup> Street, Phone Pairview 5-2431. As you know, where you make sales for resale to persons who are selling the property in the regular course of business, the sales tax does not apply, but such sales should be reported on sales and use tax returns filed under a seller's permit number.

You should obtain resale certificates from such purchasers in the form and in the conditions outlined in Ruling 68, copy enclosed. If you have any further questions concerning the method of handling your sales, do not hesitate to inquire at the Bakersfield office.

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August 18, 1955  
110.0480

Undoubtedly, the particular sales at issue made by Mr. --- were at retail. Otherwise, the sales tax would not apply.

Very truly yours,

W. W. Mangels  
Associate Tax Counsel.

cc: \*\*\* - Auditing

WWM:tj