

STATE BOARD OF EQUALIZATION

OFFICE CORRESPONDENCE

110.1220

Sacramento
March 29, 1950

To: Mr. W. S. Freeland

From: R. G. Hamlin

Re: G--- A. C---
dba C--- V--- S---
XXX --- ---
---, California

Account D-XXXXXX

We regret to advise you that your memorandum of December 7, with respect to the classification of "Swifts Mineral Supplement" as a feed, was inadvertently filed without being answered.

The Department of Agriculture advises us that this product is regarded as an animal feed. Therefore, the tax will not apply to its sale for use in feeding any form of animal life of a kind the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business.

RGH:HB