

# Memorandum

245.1119

To: Ms. S. L. Shaver  
Return Review

Date: August 21, 1989

From: Mary C. Armstrong  
Legal

Subject: Aloe Vera Gel

This is in response to your memorandum of June 16, 1989 in which you asked our advice regarding the correct application of tax to aloe vera gel sold by the referenced taxpayer.

In this case the aloe vera gel consists of 99.55% aloe vera, .25% Irish moss and .20% sorbic acid (a food preservative). It is not labeled as a dietary supplement. According to the taxpayer it is used as a beverage. As such, it qualifies as an exempt food product under Sales and Use Tax Regulation 1602 and tax does not apply to the sale.

If you have further questions concerning this matter, we will be happy to discuss them with you.

MCA:wak