



STATE BOARD OF EQUALIZATION

June 29, 1950

In answer to your oral inquiry at our conference on June 1 concerning whether we regard shipments to --- and to the ---s exports for purposes of determining the applicability of the sales tax, our research into the matter indicates that shipments to these two places would be regarded as exports under such statutes and decisions as we have been able to find.

Very truly yours,

E. H. Stetson
Tax Counsel

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