

Memorandum

330.2360

To: Los Angeles - Dist. Prin. Aud. (JTQ)

Date: Feb. 19, 1968

From: Tax Counsel (TPP)

Subject:

This is in reply to your memo of February 5, 1968 in which you ask for an opinion as to whether motion picture "stock shots" of animals in action fall within Section 6006 (g) (1).

Section 6006(g) (1) exempts rentals of "Motion picture ... films..." I am compelled to the conclusion that motion picture "stock shots" of animals in action are "motion picture films." Although there would be some merit to limiting the exemption in accordance with our interpretation of Ruling 19, i.e., the distinction which we have drawn between "stock shots" and "productions", the language of Section 6006(g) (1) does not permit such a limitation.

Accordingly, it is my opinion that rentals of motion picture "stock shots" are exempt. I have discussed this with Robert Anderson, and he is in agreement.

TPP :kc [lb]