



STATE BOARD OF EQUALIZATION

August 14, 1951

To: Mr. --- (HHW)

From: E. H. Stetson

This is in reply to your letter of August 7 concerning an inquiry of --- --- your Santa Ana office as to whether the "Rotary Breeze" and the --- --- Club News Bulletin" are exempt from tax as newspapers.

As indicated by Ruling 50, exemption applies to sales of tangible personal property which becomes an ingredient or component part of any newspaper or periodical regularly issued at average intervals not exceeding three months, and to the sale of any such newspaper or periodical. "Newspaper" is defined --- --- national Dictionary (1933) p. 1455, as "a paper printed and distributed at stated intervals... to convey news, advocate opinions, etc., ... " The general definition of "print" contained in the same dictionary (p. 1706) is "to stamp or impress with characters, figures, patterns or the like, transferred by pressure from plates, types or the like." While it is true that a "newspaper of general circulation" is required to have a bona fide subscription list of paying subscribers and to be "printed" by means of a typesetting process, etc. (Gov. Code, Sections 6000, 6003) we do not know of any statutory requirements which would prevent a mimeographed publication from being considered a newspaper for purposes of exemption from sales tax.

Examination of the sample publications you have submitted indicates that they are mimeographed papers conveying news and opinions, printed and distributed at stated intervals, and within the general definition of newspapers. They meet the other requirements of Ruling 50, and in our opinion come within the exemption of that ruling.

AOC: ja