



STATE BOARD OF EQUALIZATION

January 25, 1952

Dear Mr.

This is in answer to your letter of November 27, 1951, in which you enclose certain publications referred to as "Red Books" You inquire whether these publications constitute exempt periodicals within the meaning of Sales and Use Tax Ruling 50, copy enclosed.

It is our opinion that, as presently constituted, these "Red Books" are not exempt periodicals but are in the nature of taxable classified directories, which, in substance, are publications containing advertisements exclusively. It is our opinion that the additional features contain --- in such as mileage tables, nutrition tables, maps of postal zones, street guides of the Los Angeles area, etc., do not take these publications out of the category of taxable advertising media.

We note, moreover, that, in the main, each "Red Book" enclosed with your inquiry has a different title, and each one, accordingly, may constitute a separate publication as we generally do not regard publications without continuity of title as exempt "periodicals", but merely as separate publications to which the tax applies.

Very truly yours,

E.H. Stetson

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