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**STATE BOARD OF EQUALIZATION**

March 9, 1977

Dear Ms. ---

This is in response to your recent letter received in this office on February 22, 1977.

You have inquired as to whether sales tax applies to the sale of secondhand comic books. You have received conflicting advice from the Board in response to this question.

It is our opinion that unless the comic books are sold as scrap, if the items were exempt as periodicals under Revenue and Taxation Code Section 6362 and our Regulation 1590 "Newspapers and Periodicals" when issued, then subsequent retail sales and resales of the books would likewise be exempt from the tax.

Very truly yours,

Gary J. Jugum  
Tax Counsel

j : alicetilton  
bc: San Francisco - District Administrator