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**STATE BOARD OF EQUALIZATION**

September 28, 1955

Attention:    [X]  
                  Traffic Manager

Gentlemen:

Answering your letter of September 23, it is our opinion that the sale of ice used in precooling food products for human consumption for shipment in interstate commerce is exempt from sales tax under Section 6359.5 of the Sales and Use Tax Law.

This section exempts sales of ice used in packing as well as in shipping or transporting food products for human consumption in interstate commerce.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc:    Sacramento – Tax Administrator