



STATE BOARD OF EQUALIZATION

February 19, 1962

I--- V--- Co.
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Attention: Mr. H. L. B---

Gentlemen:

This is in reply to your letter of February 7, 1962, concerning the taxability of Potassium Metabisulphite.

On the basis of opinion submitted, it is our opinion that Potassium Metabisulphite or its component became an ingredient or component part of the wine in that its use for sterilizing and preserving wine results among other things in the formation of combined or bound sulphur dioxide in the wine which exerts the desired effect of sterilizing and preserving the wine.

On the basis of the foregoing understanding, the Potassium Metabisulphite may be purchased ex tax.

Very truly yours,

E. H. Stetson
Tax Counsel

By _____
Charles C. Kobayashi

CCK:dm

cc: --- --- - Tax Administrator