



STATE BOARD OF EQUALIZATION

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Acting Member
Fourth District, Los Angeles

November 19, 1997

E. L. SORENSEN, JR.
Executive Director

Mr. J--- D---
S--- J--- D--- Service
XXXXX --- Road
---, CA XXXXX

RE: SR -- XX-XXXXXX
Teat Dips and Washes

Dear Mr. D---:

I am answering your letter to me dated October 7, 1997, in which you clarified that the teat dips and udder washes that were the subject of our previous correspondence are applied to cows for the prevention and control of mastitis. Hence, we revise our previous opinion expressed in our letter to you dated September 24, 1997, and conclude that dips and washes sold for that purpose are "drugs or medicines" the sales of which are exempt from tax under Revenue and Taxation Code Section 6358(e).

Sincerely,

John L. Waid
Senior Tax Counsel

JLW:sr

cc: --- District Administrator - -