



STATE BOARD OF EQUALIZATION

May 18, 1956

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Gentlemen:

We regret the delay in replying to your inquiry concerning the payment of sales tax on food purchased for chinchillas which are killed for their furs.

Enclosed is a copy of Sales and Use Tax Ruling 47. You will notice that in the paragraph under Feeds there is provided an exemption for the "sales of feed for any form of animal life of a kind the products of which ordinarily constitute food for human consumption, or are to be sold in the regular course of business".

It is our opinion that since you are in the business of selling animal furs, said fur being a product of the animal, that your purchases of feed would be tax exempt.

If we may be of further assistance, please advise.

Very truly yours,

Bill Holden
Associate Tax Counsel

JJD:tl

Enclosure

cc: --- - Compliance