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STATE BOARD OF EQUALIZATION

December 7, 1965

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Gentlemen:

Thank you for your letter of November 24, 1965.

The exemption for animal feed applies only to the sale of feed for the form of animal life of a kind that the products of which ordinarily constitute food for human consumption. The fact that the animals in question would be used for laboratory purposes would have no effect on the exemption.

Therefore, it is our opinion that the monkey chow used to feed monkeys would not be exempt from the sales tax.

If we can be of any further service, please do not hesitate to contact us.

Very truly yours,

Lawrence W. Rideout  
Associate Tax Counsel

LWR:md [lb]