



STATE BOARD OF EQUALIZATION

December 7, 1951

V--- Waters & Rogers, Inc.
XXXX --- ---
--- --- X, California

Attention: Mr. T. L. D---, Office Manager

X XXXXX

Gentlemen:

This is in answer to your recent letter with respect to the application of the State sales tax to your sales of vitamin D3, Vitamin B-12, Baciferm, Dupont's Two-Sixty-Two Feed Compound and BY-500 to feed mixers who incorporate these products in compounded animal and poultry feeds.

It appears that each of the products is intended to provide a part of the nutrition required by the animals or poultry to be fed. It is, therefore, our opinion that sales of these products are exempt as sales of animal feeds within the meaning of Sales and Use Tax Ruling 47.

Very truly yours,

R. G. Hamlin
Tax Counsel

RGH:ja

cc: Mr. Burnett Sheehan

Note: Checked with Mr. W. L. Hunter, Chief Assistant,
Bureau of Field Crops, Department of Agriculture.