

STATE BOARD OF EQUALIZATION

OFFICE CORRESPONDENCE

110.1380

Sacramento, California
March 20, 1952

To: Mr. W. S. Freeland

From: E. H. Stetson

Re: C--- L. A---
XXXX --- ---
---, California

Account No. D-XXXXXX

In reply to your letter of February 11, it is our opinion that Vit-A-Way Livestock Fortifier is a food within the meaning of Ruling 47.

You are referred to page 1 of the summary of selected rulings for January 1, to June 30, 1951. It is there stated that "when poultry and animal feeds are fortified with drugs or other non-nutritive ingredients which are added for the purpose of preventing or controlling diseases the feeds will not lose their status as such. On the other hand, if the mixture is labeled and sold for the specific treatment or cure of disease, the product will not be regarded as a feed."

NBH:ja