



STATE BOARD OF EQUALIZATION

February 23, 1961

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Attention: Begin deleted text REDACTED TEXT End deleted text

Gentlemen:

This is in reply to your letter of February 13 concerning the application of sales tax with respect to a polyethylene bag used for the protection of your plants during shipment. You state that these bags are for one-time usage and are nonreturnable.

As you apparently sell these bags to your customers together with the contents thereof, and as they are nonreturnable, your purchase of these bags is exempt as a purchase of a nonreturnable container pursuant to Section 6364 of the Sales and Use Tax Law and Ruling 49, copy enclosed.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:tl
Enc.

cc: Oakland – Administrator