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**STATE BOARD OF EQUALIZATION**

August 10, 1953

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Attention: X-----

Gentlemen:

Your letter of July 8 addressed to our San Bernardino office has been referred to this office for reply. We are enclosing a copy of Sales and Use Tax Ruling 49, containers and Labels.

It is our opinion that your sale of heat seal labels to be affixed to cellophane and sold with the product enclosed is exempt as the sale of a label under either paragraph A or B of "Labels", Ruling 49.

Your sale of leaflets of instructions which your customer attaches to the containers of his products is likewise exempt provided the instructions are for the benefit of the ultimate consumer rather than of your customer who attaches the instructions to the containers of his products.

Yours very truly,

E. H. Stetson  
Tax Counsel

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Cc: San Bernardino – Auditing