



STATE BOARD OF EQUALIZATION
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001
TELEPHONE (916) 445-6450

June 15, 1960

[B]
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---, California

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Attention: Mr. [B]

Gentlemen:

Your letter of April 30 concerning your sales tax return of December 1959 has been referred to the legal staff for reply.

It is our understanding that you sell fresh sardines to fishermen for use as bait and have not been reporting tax on such sales. Although sales of fresh sardines for human consumption are exempt, sales of sardines or other fish or animal products for use as fish bait are subject to sales tax.

You state that an auditor in our Napa office informed you that your sales of fresh bait were not taxable. We are sorry if such information was given to you, inasmuch as it is erroneous. We have taken steps to assure that such erroneous information is not disseminated by our field staff.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

GAT:rg

cc: Santa Rosa - Administrator