



STATE BOARD OF EQUALIZATION

November 25, 1953

[X]

Your letter postmarked
November 14

Dear Mr. [X]:

It is our opinion that horse meat and horse meat products such as [X] Horsemeat with gravy are not properly regarded as food products for human consumption within the meaning of the Sales and Use Tax Law in the absence of reasonable evidence that the product is actually purchased for food for human consumption.

Inasmuch as horse meat and horse meat products are for the most part purchased for food for animal consumption, we believe it is incumbent upon those claiming that sales of this product are exempt as sales of food for human consumption to support deductions taken on their tax returns with reasonable evidence that the property claimed as exempt was in fact purchased for human consumption.

This is consistent with the basic principle that exemptions from taxation are construed strictly against the persons claiming the exemption and that exemptions must be supported by proper proof, which is true in the case of any exemption from sales tax that is claimed on a tax return.

The fact that the particular horse meat is inspected and suitable for human consumption does not make it a food product for human consumption within the meaning of the California Sales and Use Tax Law unless the product will actually be used in that manner.

Yours very truly,

W. W. Mangels
Assistant Counsel

WWM:ja

cc: Santa Rosa -Auditing