



STATE BOARD OF EQUALIZATION

October 21, 1969

[X]

Dear Mr. [X]:

Our Fresno office has asked me to review the label and advertising material on your new product "Wine-Chef" in regard to its classification for purposes of the Sales and Use Tax Law.

In my opinion "Wine-Chef" instant wine flavoring, is an exempt food product.

From the material submitted it appears that "Wine-Chef" is a concentrated, alcohol-free, natural wine flavoring for food. It is produced by a process that removes the alcohol and excess water from the wine beverage. It is designed to be added directly to foods after cooking, thereby adding the flavoring previously obtainable only by adding wine while cooking.

I conclude that "Wine-Chef" is a flavoring extract. It is, therefore, exempt as provided in paragraph (a)(1) of Ruling 52.

Very truly yours,

Lawrence A. Augusta
Assistant Counsel

LAA:ph