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**STATE BOARD OF EQUALIZATION**

October 1, 1957

[X]

Attention: [X]

Gentlemen:

This is in reply to your letter of August 21 concerning the application of the sales tax to the sales of wafers and capsules under the trade name [X].

Section 6359 of the Sales and Use Tax Law provides an exemption from the tax for all food products sold for human consumption. However, said section specifically provides that "Food products' do not include ... medicines, tonics, and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts".

Promotional material received from other persons interested in retailing this product indicates that it is manufactured and advertised as being high in vitamin content and for use in eliminating hunger sensations normally encountered by persons on reducing diets. We have, accordingly, concluded that the product is not a food product as that term is defined in Sales and Use Tax Ruling 52, copy enclosed, and that sales of it at retail are, therefore, subject to sales tax.

Very truly yours,

J. J. Delaney  
Assistant Counsel

JJD:tl  
Enclosure

cc: Santa Rosa -Compliance