

**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)
(916) 324-5589

November 13, 1989

Ms. [A]
[R]
XXXX --- ---
--- ---, -- XXXXX

S- -- XX-XXXXXX

Dear Ms. [A]:

On March 5, 1987 Mr. E. L. Sorensen, Jr., of this office wrote to you regarding the correct application of tax to the following beverage products sold by your stores:

Tree Top Sparkling Grape Juice
Sundance Natural Juice Sparkler
Koala Springs Sparkling Mineral Water Juice
Meier's Pink Sparkling Grape Juice
Marin Brand Lecithin Granules

Mr. Sorensen's letter incorrectly listed Sundance Natural Juice Sparkler as an exempt food product because he believed that this product contained 100% fruit juice. We have since been informed that Sundance Natural Juice Sparkler contains only 70% fruit juice. As such, this product is not exempt from tax. The application of tax to the remainder of the items listed in Mr. Sorensen's letter remains the same.

We apologize for any inconvenience this may have caused you or your customers. By copy of this letter, we are notifying our [City] District office that this change in tax status as it applies to [R] is prospective only effective January 1, 1990. If you have further questions regarding this matter, please write or call this office.

Very truly yours,

Mary C. Armstrong
Senior Tax Counsel

MCA:sr

cc: [City] District Administrator