



STATE BOARD OF EQUALIZATION

October 18, 1968

Gentlemen:

This is in reply to your letter of September 19, 1968 addressed to Mr. K. W. Lauritzen.

Section 6363.6 of the Revenue and Taxation Code, effective October 1, 1968 provides a sales and use tax exemption with respect to meals served to patients or inmates of hospitals and certain other institutions.

It is our opinion that the exemption applies with respect to meals served to hospitals to bona fide out patients and day care patients while they are in the hospital.

Very truly yours,

T. P. Putnam
Tax Counsel

TPP:kc[1b]