



STATE BOARD OF EQUALIZATION

3006 Monthly horse-auction catalog.

July 14, 1966

To: Marysville - Compliance
From: Tax Counsel (EDM) - Headquarters
Subject: California Appaloosa Association - Indefinite

This is in reply to your memorandum of April 26, 1966, in which you ask for our opinion on whether the California Sales and Use Tax Law applies to a published catalog issued monthly by the California Appaloosa Association to its members and other interested parties.

As indicated in sales and use taxes ruling 50, as amended March 9, 1966, the tax does not apply with respect to newspapers and periodicals regularly issued at average intervals not exceeding three months. The term "periodical" as used herein is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Since the ruling specifically states that the term periodical does not include catalogs, it is our opinion that the publication of the aforementioned catalogs would not constitute an exempt "periodical" as defined in the ruling, notwithstanding the fact such catalogs may be regularly issued at average intervals not exceeding three months to a particular organization or group of persons. Accordingly, tax should apply to the sales of such catalogs by the California Appaloosa Association to others.

EDM: em