



STATE BOARD OF EQUALIZATION

April 9, 1953

Dear Miss ---:

In answer to your inquiry of March 18, we advise that of the publications mentioned in your letter only McCall monthly magazine is exempt from the State sales tax.

The exemption is based upon Section 6362 of the Sales and Use Tax Law as explained in Ruling 50 (copy enclosed). You will note that to be exempt the property must be a newspaper or periodical regularly issued at average intervals not exceeding three months. We do not regard McCall quarterly pattern book as a periodical within the meaning of Ruling 50. McCall annual needlework book and McCall semi-annual needlework book do not, of course, qualify for exemption as they are not issued as frequently as once every three months.

Yours very truly,

E. H. Stetson
Tax Counsel

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cc: Redding - Auditing