



STATE BOARD OF EQUALIZATION

September 16, 1955

To: San Francisco - Auditing (ESA)
From: Headquarters - Sales Tax Counsel (BH)
Subject: Pattern Books

This is in reply to your letter of August 30. Mr. Stetson's letter of April 9, 1953, on page 45 of the 1953 Index and Digest and which held that a pattern book was not a periodical, was intended to apply to the type of pattern book used by a department store or other store selling yardage and patterns and which is a large book not removed from the premises. It is used by customers to select a pattern which they wish to buy. It generally does not contain advertising. It is not sold or given away to the general public.

You have submitted to us a publication called "Butterick Pattern Book for Fall 1955" and is priced at 351. It is sold to the general public and has the general format of a magazine. In addition to the patterns, it contains advertising. Unfortunately, the term pattern book is used in more than one instance and the publication which you submitted is not the type of pattern book which Mr. Stetson had in mind when writing his 1953 letter. The publication which you submitted is not taxable.

Bill Holden

BH:tj