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**STATE BOARD OF EQUALIZATION**

February 14, 1966

To: Sacramento – Auditing (CNW)

From: Tax Counsel (EHS) – Headquarters

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Modesto

The copy of this publication attached to your memo of February 8, 1966, does not appear to qualify as an exempt periodical under either the proposed revision of ruling 50, or under the past tests which have been used. The proposed revision contains the following statement regarding what is included in the term “periodical.”

“Neither does it include shopping guides or other publications of which the advertising portion, including product publicity, exceeds 90% of the printing area of the entire issue in more than one-half of the issues during any 12 month period.”

My own rough calculations are that 30 square inches of the issue attached to your memo consists of what might be regarded as new items of general interest. 1,680 square inches appears to constitute advertising or products publicity. Thus, the 10 percent test is clearly not met.

I do not think that the publication represented by the issue attached to your memo would be considered exempt periodical either before or under the proposed amended ruling 50. Thus, it would not be considered exempt when delivered as a throw-away not attached to any other news media.

EHS: fb

CLD