



STATE BOARD OF EQUALIZATION

August 27, 1965

Gentlemen:

This is in reply to your letter of August 22, 1965.

We have examined the copy of your newsletter, "The Prune Picker", which you submitted.

It is our understanding that it is printed each month and distributed to members of "S" Association. It contains news regarding members of the association, officers, meetings and activities.

On the basis of the foregoing, it is our opinion that it qualifies as an exempt periodical under Section 6362 of the California Revenue and Taxation Code and Ruling 50. Therefore, charges for printing "The Prune Picker" are exempt from sales tax.

Very truly yours,

George A. Trigueros Associate Tax Counsel

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