



STATE BOARD OF EQUALIZATION

1773 Seller of fertilizer required to hold seller's permit.

Sacramento
March 12, 1952

Mr. X-----

E.H. Stetson

In answer to your memos X-----, we advise that, in our opinion, a person selling fertilizer is required to hold a seller's permit even though all sales may be exempt as sales for resale or for application to land, the products of which will constitute food for human consumption.

The fact that under certain circumstances retail sales of fertilizer are taxable requires, in our opinion, the holding of a seller's permit pursuant to Section 6066 requiring all sellers to hold permits and Section 6014 defining seller. Inasmuch as persons selling fertilizer are "sellers", they are under Section 6015 "retailers" with respect to any retail sales made, that section providing in part that the term retailer includes "Every seller who makes any retail sale or sales of tangible personal property...."

EHS:ph