

432.0030**Memorandum**

To: REDACTED TEXT

Date: May 26, 1993

From: Ronald L. Dick
Senior Staff Counsel

Subject: REDACTED TEXT

This is in in reply to your April 2, 1993 memorandum regarding the application of sales and use tax to sales of a network directory to REDACTED TEXT.

You asked whether the directory qualifies as a "printed sales message" as defined at subdivision (a)(1) of Sales and Use Tax Regulation 1541.5. You sent a copy of the directory for our review. It consists of 208 pages of listings of the name, address, and specialty of medical service providers who have contracted with REDACTED TEXT. Ms. REDACTED TEXT, Director of Member Services for REDACTED TEXT, explained in a February 19, 1993 letter that the contracted providers and the health plan enrollees depend on the directory in making referrals within the network.

After reviewing the copy of the directory you sent, we believe that it does not qualify as a "printed sales message." Revenue and Taxation Code section 6379.5 provides the exemption for catalogs, letters, circulars, brochures, and pamphlets consisting substantially of printed sales messages for goods and services. We believe that the directory you sent provides only informational listings. The listings do not advertise or promote the sale of goods or services.

If you have further questions regarding this, feel free to write again.

RLD:sr