

Memorandum

440.3020

August 1, 1978

To: Mr. H. B. Hoffman (CWH)

From: E. H. Stetson (WAP)
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Subject: F--- S---
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X-XXXXXX

This is in answer to your inquiry concerning the application of tax to the sale of hydropel.

Our information confirms that this product is a proprietary water-proofing compound. Where it is used in the manufacture of concrete pipe, it appears that it is purchased for the purpose of incorporating it into the manufactured article sold. Accordingly, if the concrete pipe is sold, tax does not apply to the sale of the hydropel to the manufacturer.

EHS:WAP:HB

File note: The above information was secured from the testing lab of Division of Highways.