

# STATE BOARD OF EQUALIZATION

## OFFICE CORRESPONDENCE

**510.1000**

Place: Sacramento, California  
Date: July 30, 1959

To: San Diego – Auditing

From: Headquarters – Sales Tax Counsel (GAT)

Re: Legume Inoculants - Nitrogen

This is in reply to your inquiry of June 8 concerning the question of whether legume inoculants, such as are manufactured by the N--- Company, ---, Wisconsin, are fertilizers under Ruling 48.

These inoculants consist of bacteria which form nodules on legumes which facilitate the plants' obtaining of nitrogen for nourishment from the air.

Although it might be said that the inoculants perform a fertilizing function by making more nitrogen available to the plants, it is our opinion that such bacteria cultures are not fertilizers. Therefore, they do not come within the terms of the exemption provided in Ruling 48.

George A. Trigueros

GAT:tl