



STATE BOARD OF EQUALIZATION

February 26, 1953

Mr. A--- W. B---  
Certified Public Accountant  
--- --- Building  
--- ---, California

Your letter of  
November 24, 1952

Dear Mr. B---r:

You inquire concerning the application of sales tax to sales of vetch seed and Sudan grass seed.

It is our opinion that vetch, when planted as a cover crop and plowed under, is a fertilizer as defined in Ruling 48. Accordingly, the sale of vetch seed for such purpose would be regarded as the sale of a fertilizer.

We understand that Sudan grass is used primarily as a pasture grass, that is, it is planted in pasture and the animals are allowed to graze it. The sale of Sudan grass seed would therefore appear to fall within the exemption stated in the second sentence of Ruling 48.

Very truly yours,

W. W. Mangels  
Assistant Counsel

BH:ja

cc: --- -- Auditing