

Memorandum

527.1250

To: Mr. E. Wayne Hopkins
Out-of-State District Office

Date: March 10, 1992

From: Ronald L. Dick
Senior Tax Counsel

Subject:

Based on the information sent in by _____, we believe that _____ provides syndicated radio programs to its client. The lease of the audiotapes by _____ qualifies for the partial exemption from tax as provided by Sales and Use Tax Regulation 1527, Sound Recording.

Subdivision (b)(1) of the regulation defines "master tapes and master records embodying sound" to include "tapes or records which are produced for use as radio commercials or other advertising, syndicated radio programs or for educational purposes."

We have not limited the partial exemption to tapes or records which are used to make the copies but have construed the regulation to include the tapes or records actually used in the broadcast.

If you have further questions regarding this, feel free to contact me directly.