



550.0020

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

January 27, 1970

Dear Mr. REDACTED TEXT,

This is in response to your letter of January 15 asking whether a donation requested for admission to a cat show, auto show, or other activity constituted an "admission charge" subjecting sales of food products to tax under recent amendments to the Sales and Use Tax Law.

It is my understanding that the donation is requested but not required and persons not desiring to make a donation are granted admission without any restriction. I assume that experience shows some persons do not make a donation.

Under Ruling 53(c)(2)(C), admission charge means any consideration required to be paid in money or otherwise, for admittance to a place. As the sponsors of the events you describe do not require a donation, but rather make such a payment voluntary; entrance is not subject to an admission charge within the meaning of the code and regulations.

However, the facts surrounding the request for the donation must be such that it is obvious that admittance is not restricted to those making the donation. A set amount for the donation, a turnstile or other restrictive device that must be passed through, or an attendant requesting the donation at the door will be evidence that the charge is not voluntary and all must pay or would reasonably believe they are required to pay.

Very truly yours,

Lawrence A. Augusta
Assistant Counsel

Laa:ph [lb]