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STATE OF CALIFORNIA

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**STATE BOARD OF EQUALIZATION**

December 11, 1964

REDACTED TEXT

Dear Mr. REDACTED TEXT,

Your letter of November 30, 1964, to Mr. Bernard Doyle, District Tax Administrator, Sacramento, has been referred to this office for reply.

We have reviewed sections 13(a)(2) and 13(a)(20) of the Fair Labor Standards Act (29 U.S.C.A. sec. 213(a)(2), 213(a)(20)), the opinion of Wage-Hour Administrator Clarence T. Lundquist of November 7, 1961, and the case of Mitchell v. Anderson, 235 F.2d 638, on which it was based.

The Wage-Hour Administrator concluded that such organizations as Lathrop Farm Labor Center, Inc., do not qualify as "retail establishments" (as that term is used in the act) with respect to their sales of meals for the purposes of exemption from the provisions of the Fair Labor Standards Act.

In our opinion, the term "retail establishments," as used in the act, is not synonymous with "retailer" as used in the California Revenue and Taxation Code. Therefore, although Lathrop Farm Labor Center, Inc., may not be a "retail establishment" under sections 13(a)(2) and 13(a)(20) of the Fair Labor Standards Act (29 U.S.C.A. sec. 213(a)(2), 213(a)(20)), Lathrop Farm Labor Center, Inc., is a "retailer" with respect to its sales of meals under section 6015 of the Revenue and Taxation Code.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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cc: Sacramento – District Administrator