



550.1260

STATE OF CALIFORNIA

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**STATE BOARD OF EQUALIZATION**

October 23, 1963

Attention: REDACTED TEXT

Gentlemen:

In your letter of October 18, 1963, you ask whether the amendment to section 6363 of the Revenue and Taxation Code will result in the application of tax to sales of meals by employers of Mexican Nationals brought in under the bracero program.

The application of tax to sales of meals by employers is explained in ruling 53, paragraph (g). The tax applies to the sales of meals by employers of Mexican Nationals to the same extent and in the same manner as the sales of meals by any other employer.

Very truly yours,

John H. Murray  
Associate Tax Counsel

JHM:fb

cc: Pasadena – Subdistrict Administrator