



STATE BOARD OF EQUALIZATION

December 5, 1963

Mr. R--- J. L---
Deputy County Counsel
County of ---
Court House
---, California

E-XXXXXX

Dear Mr. L---:

This is in reply to your letter of November 4, 1963, addressed to the attention of Robert G. Hamlin, Chief Counsel. Mr. Hamlin and I have discussed the problem and have conferred with Harry L. Say, Assistant Executive Secretary, Business Taxes.

It is our opinion that the words "public or private schools" as used in section 6363 of the Sales and Use Tax Law upon which ruling 53(g) is based do not include such specialized training centers as your letter and the list attached thereto contemplate. These are not public schools, and we believe that the term "private schools" reasonably is interpreted as referring to those private schools which substitute for public schools in providing the equivalent education in subjects generally available in public schools.

We believe that this position is consistent with the ruling of statutory construction that exemptions from taxation shall receive a strict construction which must at the same time be reasonable. In our opinion, the interpretation we have indicated herein meets this test.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:fb

cc: San Bernardino – District Administrator