



STATE BOARD OF EQUALIZATION

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001
TELEPHONE (916) 445-6450

May 6, 1954

REDACTED TEXT

Your letter of March 22

Attention: Mr. REDACTED TEXT Account No. REDACTED TEXT
Accountant

Gentlemen:

You inquire concerning the application of sales tax to food prepared for banquets, parties, weddings, etc., but picked up by the purchaser at your place of business and served by the purchaser.

As indicated in Section D of Ruling 52 (copy enclosed), the food product exemption does not extend to meals served on or off the premises of the retailer. In this case, however, you are not serving the meals. Rather you are merely preparing the food. Accordingly, the sales in question are exempt from the tax.

You also ask concerning sales of box lunches which are prepared for picnics or for airplane service. As indicated in Section B of Ruling 53 (copy enclosed), the tax does not apply to sales of box lunches unless they are sold in a form for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware provided by the retailer.

Yours very truly,

Bill Holden
Assistant Counsel

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cc: Oakland – Auditing