

# Memorandum

**550.1660**

To: REDACTED TEXT

Date: June 1, 1951

From: E. H. Stetson

Subject: REDACTED TEXT

In answer to your memo of May 31, we do not think that chewing gum is properly regarded as part of a "meal" such that the seller of the meal and the gum is not liable for sales tax on the selling price of the gum.

EHS:ph