



STATE BOARD OF EQUALIZATION

February 19, 1952

Account No. K-8515

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P. O. Box XXXX
---, California

Gentlemen:

Your letter of January 16 to our Stockton District Office has been referred to us for reply.

You inquire whether "silogerm" is exempt as an animal feed. It appears that Silogerm is a culture containing bacilli of a type known to product lactic acid. The bacilli themselves are not nutrients but the lactic acid they produce improves the ensilage by inhibiting the growth of harmful bacterial, reducing spoilage, making the ensilage more easily digested and increasing milk production.

We are of the opinion that it is analogous to yeast used in making bread. Such yeast is considered a food product for human consumption. Accordingly, we would regard Silogerm as an animal feed and exempt under the same conditions that other animal feeds are exempt.

Very truly yours,

E. H. Stetson
Tax Counsel

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cc: Mr. M. D. H---