

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**110.1280**

Sacramento, California  
December 7, 1951

To: Mr. Burnett Sheehan (ESA:CJMcb)

From: R. G. Hamlin

Re: W. W. G--- & W. C. L---  
XXX --- ---  
--- ---, California

Account No. -- - XXXXX

This is in answer to your memorandum of April 11 with respect to the status of animal feeds of products known as APF #5, APF-1G, Fortafeeds, Choline Chloride, Niacin, Calcium Pantothenate, Parvo, Megasul and Enheptin, which are sold by the above-named taxpayer.

The Department of Agriculture advises us that APF 5, APF-1G, Fortafeed, Choline Chloride, Niacin, Calcium Pantothenate, and Parvo are each regarded as a vitamin product or as a vitamin supplement. These products are sold for the purpose of and in a form for mixing with animal and poultry feeds. Each of these products supplies a nutrient designed to meet the dietary requirements of the animal life to be fed.

It is our opinion that vitamins sold for the purpose of and in a form to supply the normal nutritional requirements of animal life constitute animal feeds, within the meaning of Ruling 47. Where, however, the vitamins are sold for use as and in the form of a dosage for the purpose of overcoming a specific deficiency, it is our opinion that they are to be regarded as drugs. This appears to conform with the classification of such product by the Department of Agriculture.

As each of the above products is sold in a form for mixing with other feeds for the purpose of supplying the normal nutritional requirements of the animal life to be fed, we have concluded that each of these products constitutes an animal feed, within the meaning of Ruling 47.

Megasul and Enheptin are classified as drugs, the retail sale of which is subject to tax.

As you requested, we are returning the bulk price list enclosed with your memorandum.

RGH:ja