

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**110.1340**

Sacramento  
January 14, 1957

To: San Diego - Auditing

From: Headquarters – Sales Tax Counsel (WWM:JDP)

Re: S--- D--- C--- P--- A---  
XX XXnd Street  
--- ---, California

Account. SR -- XX-XXXXXX  
F-XXX

In your memorandum of November 8, 1956, you request an opinion regarding the status of five products with respect to their classification as non-taxable feeds.

“Vitagold Broiler-Fryer Mash”, “Vitagold Bunny-Ade Pellets”, “Vitagold Turkey Pre-Starter” and Vitagold Chlortetracycline Poultry Mix” are exempt feeds within the meaning of ruling 47. However, we do not regard “Vitagold Coccidiosis Control Mash with 0.05% Nitrophenide” as an exempt feed within the meaning of ruling 47. In reaching this conclusion we have taken into consideration the feeding instructions on the back of the submitted label. Therein it states:

“Feed as the sole ration but do NOT feed longer than three days at one time without changing to non-medicated feed. In excess quantities this feed can be toxic to the birds. WARNING: Do not slaughter any birds for food until three (3) days after medication has stopped to allow time for elimination of the drugs from edible tissues.”

Since the product cannot be used for a period of over three days without being harmful to the birds, we cannot regard it as a feed. Accordingly, the tax will apply to the retail sales thereof.

Warren W. Mangels

JDP:ro