

M e m o r a n d u m**195.2080**

To: Woodland – Auditing

Date: March 16, 1955

From: Headquarters – Sales Tax Counsel (BH)

Subject: REDACTED TEXT

In your letters of December 28, 1954, and March 4, 1955, you submit the question of whether a particular item printed by this taxpayer is an exempt label or a taxable shipping tag.

The item is affixed to a case of wine and describes the product and bottler. It also shows the name and address of the consignee. This designation of the consignee is the only information contained on the carton which shows the freight or express company where the wine is to be delivered.

It is our opinion that the item is both a label and a shipping tag. Accordingly, the bottler is using the item for some purpose in addition to resale and the printer makes a taxable retail sale.

Bill Holden

BH:tj