

# Memorandum

**245.0020**

To: Marysville - Compliance

Sacramento  
April 24, 1962

From: Headquarters - Tax Counsel (EHS:WEB)

Subject: Taxability of Albumin

In your letter of April 16, you inquire if "Albumin" sold by a drug company to a hospital to be used as a culture medium to grow bacteria and other microscopic organisms for research would be exempt as a food product.

It is our opinion that "Albumin" sold in this manner would not constitute an exempt food product for human consumption as defined by section 6359 of the Sales and Use Tax Law.

WEB:gg