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STATE BOARD OF EQUALIZATION

April 14, 1969

[X]

Dear Mr. [X]:

Your letter to Mr. Marks of our Hollywood office has been referred to the board's legal office for reply.

We have reviewed the label submitted and the information in your letter and have concluded that the product is an exempt food product. This conclusion is based on the fact that Soyamel is an independent food item, used by many as part of a regular diet or as a substitute for dairy milk for health reasons, rather than a dietary supplement or adjunct.

Accordingly, sales of Soyamel are not subject to tax under the Sales and Use Tax Law.

Very truly yours,

Lawrence A. Augusta  
Assistant Counsel

LAA:ph

bc: Los Angeles District – District Principal Auditor (JTQ)  
Hollywood – Subdistrict Administrator  
Headquarters – Evaluation and Planning (RN)  
Mr. H. A. Dickson