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**STATE BOARD OF EQUALIZATION**

916-445-3723

September 26, 1989

[X]

Dear Sir or Madam:

This is in response to your request of September 25, 1989, that we advise you as to how sales tax applies to sales of baseball card "waxpacks." "Waxpacks" are combination packages generally consisting of one stick of gum and various quantities of baseball cards. Sales of baseball card "waxpacks" are taxable. See page 6 of our "Tax Information Bulletin" dated September 1989, copy enclosed.

You also inquired as to whether sales tax applies to sales of Coca-Cola. Sales of Coca-Cola and other carbonated beverages are taxable. See our Regulation 1602, "Food Products," paragraph (a)(2). Sales of "food products" are nontaxable. However, sales of carbonated beverages are taxable.

Very truly yours,

Gary J. Jugum  
Assistant Chief Counsel

GJJ:sr

Encs.