



STATE BOARD OF EQUALIZATION

October 24, 1969

R---'s P--- Service
P.O. Box XXX
--- ---, California XXXXX

SR -- XX XXXXXX

Attention: Mr. M. E. "----" R---

Dear Mr. R---:

This is in reply to your letter of September 6, 1969, wherein you asked our opinion as to whether or not the two booklets you enclosed qualify as exempt labels.

The booklets involved are reprints of recipes in which the specific wine vinegar or cooking wines can be used.

In our opinion the booklets do not constitute exempt labels but are rather a gift or premium. The proper application of tax to the sales of these items by you to the winery is set forth in Ruling 72, copy enclosed.

We do not consider a recipe booklet as providing a method for application or use of the product within the meaning of annotation 1292.25. In our opinion, such instructions are limited to such things as warnings, i.e., flammable mixture, and the proper use of the item i.e., apply only to wood products, surface must be cleaned with solvent before item is applied, mix two parts water with one part mixture.

Very truly yours,

Glenn L. Rigby
Tax Counsel

GLR:lt
Enclosure