



STATE BOARD OF EQUALIZATION

(916) 445-2641

September 15, 1976

This is in response to your letter of September 1, 1976. You have raised a question as to whether your newsletter --- qualifies for exemption from the sales tax pursuant to Revenue and Taxation Code Section 6362 and our Regulation 1590 "Newspapers and Periodicals."

We understand that your newsletter is sent out every four to six weeks to local practitioners of the transcendental meditation program.

Regulation 1590 provides that the term "periodical" is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons.

To qualify for exemption a publication must be regularly issued at average intervals not exceeding three months.

It appears that --- is not issued at stated intervals nor with the regularity required by the regulation. Consequently, your publication does not qualify for exemption from the tax based upon its schedule of publication at this time. If the publication were issued on a regular schedule, the publication would qualify for exemption.

Very truly yours,

Gary J. Jugum
Tax Counsel

J: alicetilton
bc: Oakland – District Administration