



**STATE BOARD OF EQUALIZATION**

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Reg. 1590 "Foreclosure Sales" is an exempt periodical.

May 30, 1986

Dear Mr.

In your April 16, 1986 letter to the Board's legal staff, you enclosed the March 24, 1986 issue of your publication entitled "Foreclosure Sales (Updated Weekly) --- County," and you ask if you should be charging tax on this weekly publication.

Our opinion is that this publication qualifies as a periodical exempt from sales and use tax under Revenue and Taxation Code Section 6362 and Sales and Use Tax Regulation 1590 (a) (2). Accordingly, you should not charge tax on your sales of this publication. This publication qualifies as an exempt" periodical because it is published with the requisite frequency, and contains news and information of general interest to readers interested in acquiring properties through foreclosure sales, such as information on dates of scheduled trustee's sales, loan default data, and notices of defaults filed.

I enclose a copy of Regulation 1590 for your information. Please feel free to contact me if you have any questions or comments about this letter.

Very truly yours,

John Abbott  
Tax Counsel

JA:hb Enclosure