



STATE BOARD OF EQUALIZATION

November 14, 1967

Gentlemen:

Your letter of October 31, 1967 to Mr. D. L. Farnsworth has been referred to this office for reply. You ask whether certain publications issued by your organization are exempt from California sales and use tax.

The 13 journals published either bi-monthly or monthly and the employment bulletin published monthly come within the definition of periodicals as set forth in Ruling 50 and are, therefore, exempt under Section 6362 of the Sales and Use Tax Law.

The directory, which is issued annually, does not meet the frequency of publication standards set forth in Ruling 50 and is subject to tax.

We should further point out that if your association distributes publications in the nature of treatise or texts, these also would be subject to tax.

Mr. Farnsworth's letter of August 21, 1967, accurately sets forth the reasons for concluding that you are a retailer engaged in business in this state.

Should you have further questions, please feel free to write.

Very truly yours,

T. P. Putnam
Tax Counsel

By A. Wells Petersen

AWP :mh [lb]