



June 30, 1950

Gentlemen:

This is in answer to your letter of May 16, addressed to our San Jose district office, with respect to the application of the State sales tax to your sales of ice to fishermen at Moss Landing for use in preserving their catch enroute from the fishing grounds to the unloading docks in this State, which has been referred to this office for attention.

As indicated by Sales and Use Tax Ruling 60, copy enclosed, the tax does not apply to sales of ice used or employed in packing and shipping or transporting food products for human consumption between a point or points within and a point or points without this State. Assuming that the fish are to be used for human consumption, it would appear that your sales of ice to fishermen are within the scope of this ruling and exempt from the tax if the ice is used in transporting the fish between fishing grounds outside the territorial waters of this State and unloading docks within this State.

Very truly yours,

R.G. Hamlin
Associate Tax Counsel

RGH:HB