



STATE BOARD OF EQUALIZATION

January 19, 1962

--- --- Water Department
Water Purification Division
---, California

Attention: Mr. H--- W. T---, Manager

Gentlemen:

Thank you for your letter of January 8 enclosing statements by H--- W. T---, Registered Chemical Engineer, relative to the retention in the water supply of sodium silicofluoride and quicklime.

Upon the basis of the statements by Mr. T---, we are prepared to regard these chemicals as becoming component parts of the water which is sold so that they may be purchased by the city for resale to the extent that the city actually resells the water. Any water used for municipal purposes, such as swimming pools, irrigation, etc., would be consumed by the city and the tax would apply to the sale of the chemicals to the city.

We shall process pending refund claims in accordance with the foregoing views.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:o'b

cc: --- --- - Tax Administrator