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**STATE BOARD OF EQUALIZATION**

May 26, 1953

L--- P---, Inc.  
XXXX – X<sup>rd</sup> Street  
--- ---, California

Attention: Mr. G--- M---  
West Coast Sales Manager

- XXXXXX

Gentlemen:

Your letter of February 19 addressed to Mr. Fitzgerald of our San Francisco office has been referred to the undersigned for reply. You inquire concerning the application of the sales tax to sales of L--- (Chlorpicrin).

In general, the sales tax applies to all retail sales of tangible personal property except sales of items which are specifically exempted. There is no general exemption for sale of agricultural goods. There is, however, an exemption for sales of fertilizer when sold for certain purposes.

Since the use tax was not paid to DMV, the tax was properly assessed in the audit.

The fertilizer exemption is explained in Sales and Use Tax Ruling 48 (copy enclosed). Chlorpicrin is not a fertilizer because it is not a plant nutrient. Accordingly, retail sales of chlorpicrin are subject to the sales tax.

Yours very truly,

Bill Holden  
Junior Counsel

BH:ja

cc: San Francisco – Compliance (AGF)