



STATE BOARD OF EQUALIZATION

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001  
TELEPHONE (916) 445-2641

January 21, 1977

Mr. ---

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Dear Mr. ---:

This will confirm our advice to you of January 14, 1977 that it is the position of the State Board of Equalization that sales tax does not apply to sales of human body parts for medical usage.

Very truly yours,

Gary J. Jugum  
Tax Counsel

-- District Administrator