



---

**STATE BOARD OF EQUALIZATION**

February 26, 1968

Gentlemen:

This is in reply to your letter of February 13, 1968 to our San Bernardino office.

It is our understanding that the College conducts short courses in various subjects for authorized personnel who are not regular students at the college. Two courses which you mentioned were your Music Educator's Workshop and your Coaching Clinic.

In reply to your specific inquiry, if the individuals who attend such courses are formally enrolled therein, it is our opinion that they qualify as "students". Therefore, receipts from sales of meals served by the college [note Reg 1603(j) requirements SPJ 12/2/03] in the dining hall to such students are exempt from sales tax under Section 6363.

On the other hand, where the college conducts lecture series open to the general public, without any requirement of enrollment, it is our opinion that those in attendance are not "students", and sales of meals to such persons would not qualify for the exemption.

Very truly yours,

George A. Trigueros  
Tax Counsel

GAT:smk [lb]