



STATE BOARD OF EQUALIZATION

January 12, 1950

Mr. L--- A. F---
XXXXX --- Highway
---, California

Account: #--XXXXX

Dear Mr. F---:

This is in answer to your letter of January 6 with respect to the application of the California Sales Tax to sales of hamsters and cages.

From the information contained in your letter, it appears that tax applies to such sales. You will note that Sales and Use Tax Ruling 47, copy enclosed, provides that tax does not apply to sales of any form of animal life of a kind the products of which ordinarily constitute food for human consumption; but that tax does apply to retail sales of any form of animal life not of such a kind, as for example, cats, dogs, horses, mink, and canaries. We understand that the hamster belongs in this latter category to which tax applies.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:WAP:hb