

STATE BOARD OF EQUALIZATION

OFFICE CORRESPONDENCE

110.0140

Sacramento
May 29, 1951

To: Mr. W. C. Shay

From: E. H. Stetson

Re: Application of Tax --
Karakul Sheep Industry

Information received from the California Wool Growers Association in response to our letter of May 11 indicates that this breed is definitely used for food purposes event though it is used for wool production more than is the ordinary breed of sheep.

We believe, accordingly, that we should not depart from our previous ruling holding that Karakul Sheep are within the exemption applicable to sales of animal life of a kind the products of which ordinarily constitute food for human consumption.

EHS:ph