

# STATE BOARD OF EQUALIZATION

## OFFICE CORRESPONDENCE

**110.0180**

Sacramento  
October 11, 1950

To: Mr. H. P. Kerrig

From: E. H. Stetson

In answer to your memo of September 28, this is to advise that we find that under date of November 28, 1943, we advised the [XYZ] Hospital in [city] that the sales tax did not apply with respect to sales of rabbits to doctors and laboratories, stating that the basis for exemption is found in Section 6358 of the Revenue and Taxation Code which exempts sales of "livestock and poultry of a kind the products of which ordinarily constitute food for human consumption." We then stated that "Since rabbits are livestock of this kind, it is immaterial that the purchaser uses them for laboratory purposes. However, this exemption does not, of course, apply with respect to mice and guinea pigs, which are not livestock of a kind ordinarily used for the production of food for human consumption."

EHS:ph

cc: H--- J--- L. S---