

Memorandum

110.0350

To: Long Beach – Compliance (GLD)

Date: February 6, 1980

From: HQ – Legal (DJH)

Subject: Current Legal Digest – 163
(9/21/67 to 9/27/67)

Your memorandum of January 28, 1980 states that CLD-163 as it pertains to animals and feed – sales of fish to aquariums and zoos – is causing some confusion among your staff. You ask whether the application of tax would change if the fish sold were live halibut.

The tax application would change. Sales of live halibut would be within the exemption from sales and use tax for sales of animal life as provided in Section 6358(a).

The CLD incorrectly refers to the feed exemption as provided by Section 6359. Actually, the feed exemption is in Section 6358(b) and was the exemption considered in the CLD.

DJH:po