

**STATE BOARD OF EQUALIZATION**

(916) 327-3400

July 20, 1990

Ms. K--- C---, General Manager
C--- C--- M--- A---
XXXX --- ---, Suite X
---, California XXXXX

Re: C--- C--- M--- A---
SR -- XX-XXXXXX

Dear Ms. C---:

I am writing in response to your May 31, 1990 request for legal advice concerning the applicability of California Sales and Use Tax to sales of dog food to C--- C--- M--- A--- (CCCMA) [sic].

CCMA purchases large quantities of dog food to use as bait for crayfish. The suppliers of the dog food will not sell CCMA the dog food ex-tax without a statement from this agency that such sales are exempt from taxation. However, as I explained to B--- B--- in our telephone conversation, we cannot provide such a statement because there is no sales tax exemption applicable to the situation you describe.

Unless specifically excluded or exempted from taxation by statute, all retail sales or purchases for use within this state of tangible personal property are subject to either sales or use tax. (Rev. & Tax. Code §§ 6051 and 6201.) Although the legal obligation to pay sales tax is on the retailer, Civil Code Section 1656.1 provides that the retailer may seek sales tax reimbursement from the purchaser. There is no exemption for sales of bait (with on possible exception not here applicable).

Ms. K--- C---

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I am enclosing a copy of the Board's useful publication entitled "Sales and Use Taxes; Exemptions and Exclusions." Please feel free to contact us again if you have further questions.

Sincerely,

Stella Levy
Tax Counsel

SL:cl

Enclosure