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STATE BOARD OF EQUALIZATION

November 4, 1953

C--- E--- G--- A---  
XXXX --- ---  
---, California

Your letter of September 29

Attention: Mr. W--- R. Q---  
Secretary-Treasurer

Gentlemen:

You ask if the sales tax applies to a sale of feed to a person in the business of raising and selling earthworms.

We enclose a copy of Sales and Use Tax Ruling 47, Animals and Feed. Tax does not apply to sales of feed for any form of animal life the products of which are to be sold in the regular course of business. Assuming that the feed is for the worms and that the purchaser of the feed is engaged in the business of selling the worms, the sale of the feed is exempt from the tax.

Very truly yours,

Bill Holden  
Junior Counsel

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cc: --- --- - Auditing