



STATE BOARD OF EQUALIZATION

May 31, 1966

P--- R. P---, Inc.
--- XX, --- ---
--- ---, CA XXXXX

Attention: Mr. J--- L. S---
Director of Research

SR -- XX XXXXXX

Gentlemen:

This is in reply to your letter of May 19, 1966, regarding products to be mixed with animal feed to enhance the flavor of the feed or to mask undesirable flavors or odors.

The products in this catalogue which increase solubility, enhance the flavor, inhibit the growth of bacteria and fungi, suppress oxygen formation, or treat out-of-condition feed become the component parts of the feed. When the feeds are exempt, the constituent materials may be purchased without tax. This will include items similar to those noted in your catalogue, such as cattle lure, molasses intensifier, standard flavors, stock charm, kem-wet, end-ox, mold curb, and fat mask.

Note that these items may become part of feed which is not exempt and, in that case, their retail sale would be taxable. Dog lure as part of pet food is such a product because dogs are not a form of animal life the products of which ordinarily constitute food for human consumption or are to be sold in the regular course of business. For your ready reference, we are enclosing copies of ruling 47 and bulletin 61-27.

If you have any further questions, please do not hesitate to write to us again. You are always welcome, of course, to write or call our district office in your area.

Very truly yours,

Philip R. Dougherty
Associate Tax Counsel

PRD:md

Encl.

cc: --- --- District – District Administrator
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