



STATE BOARD OF EQUALIZATION

February 27, 1961

V--- Corporation
P. O. Box XXX
---, California

E-XXXXXX
Now: SR -- XX-XXXXXX

Attention: Mr. C--- H. R---
Vice President

Gentlemen:

This is in reply to your letter of February 15 concerning the taxability of three products: "3-Nitro Powder", "Polystat No. 2", and "Unistat", which are used as growth stimulants and in controlling coccidiosis. The instructions of all three products direct the user to mix the preparations with various amounts of feed.

It is our opinion that any preparation designed as a growth stimulant or a preventive of disease, which is designed to be incorporated into the feed of the animal, should itself be classified as a feed and exempt under Section 6358 of the California Sales and Use Tax Law. Sales tax reimbursement, therefore, should not be charged the customer on sales of these products.

Very truly yours,

E. H. Stetson
Tax Counsel

By _____
John H. Knowles

JHK:tl