State of California Board of Equalization

Memorandum

110.1300

To: Marysville – Auditing (CD)

Date: August 15, 1966

From: Tax Counsel (GAT) - Headquarters

Subject: P--- T--- L--XXXX --- -----, OR XXXXX

(nonpermittee)

Re: Vimin No. 64

It is our understanding that Vimin 64, a product consisting of dolomite (calcium magnesium carbonate) and kelp, is sold for use as a mineral additive for feeding cattle. It is mixed with salt at a ratio of 1:4 to 1:2 and with feed at a ratio of 1:100 to 1:20.

Vimin 64 is sold separately by the 50 lb. sack or mixed with feed or salt.

In our opinion, when it is sold for consumption by range or dairy cattle, it qualifies as an exempt animal feed under ruling 47.

GAT:em