



STATE BOARD OF EQUALIZATION
(916) 445-8485

August 25, 1988

Mr. [O]
P.O. Box XXX
---, CA XXXXX

Dear Mr. [O]

Your May 28, 1988 letter to Mr. [D] has been referred to me for reply. You have requested an opinion whether sales of Hain's Linseed Oil are exempt from tax. You enclosed with your letter a label from Hain's Linseed Oil. Linseed oil is extracted from flaxseed and may also be referred to as flaxseed oil.

Except where the sales are specifically exempted by statute, sales tax applies to the gross receipts of retailers from all retail sales of tangible personal property in this State (Rev. & Tax. Code § 6051). Revenue and Taxation Code Section 6359(a) exempts from taxes the gross receipts from the sale in this State of certain food products for human consumption. Sales and Use Tax annotation 245.0860 provides that a pan oil will be considered a "food product" and its sale exempt from tax if the pan oil is essentially an edible oil from animal or vegetable origin.

It is our opinion that Hain's Linseed Oil is an edible oil from vegetable origin which when sold for human consumption qualifies as a "food product" pursuant to Section 6359. It follows, the sale of Hain's Linseed Oil is not taxable.

I hope you find this information helpful. If you have any further questions, please feel free to write again.

Very truly yours,

E. L. Sorensen, Jr.
Senior Tax Counsel

ELS:md