



STATE BOARD OF EQUALIZATION

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May 14, 1952

[C]
Purchasing and Stores Department
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Attention: Mr. [F], Chief Clerk

Gentlemen:

This is an answer to your letters of March 21 and May 5 concerning the application of sales tax to the sale to you of "Mono-Sodium-Glutamate" and "Mycoban".

You state that Mono-Sodium-Glutamate is a taste intensifier added to food to enable the user to perceive the flavor to a greater degree than possible without it. In itself it has no flavor. It is marketed under several trade names, one of which is "Accent." Mycoban is said to be a preservative added to bread to inhibit the formation of mold.

It is our opinion that Mono-Sodium-Glutamate is a food product for human consumption within the meaning of the Sales and Use Tax Law. Mycoban, however, does not appear to be a food product. Accordingly, sales to you of Mono-Sodium-Glutamate are exempt from sales tax while sales to you of Mycoban are subject to sales tax.

For your reference we are enclosing Sales and Use Tax Ruling 52.

Very truly yours,

W. W. Mangels
Assistant Counsel

MBH/ja

cc: Mr. Wm. R. Thomson