You have inquired with respect to the application of the tax to sales of salt to the above firm for use in preparing lima beans for canning, no part of the salt being resold with the canned product.

It is our opinion that the sale of salt to this firm for the purpose of preparing or preserving lima beans, and not for the purpose of use as an ingredient of the canned lima beans which are resold, is subject to the tax.

RGH:HB