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**STATE BOARD OF EQUALIZATION**

November 9, 1951

Dear

This will acknowledge your letter of November 1 in which you state it to be your understanding that all children's camps in California have been designated as educational institutions and are, therefore, exempt from sales tax on meals served.

There is apparently some misunderstanding in this regard. There has been no such designation of all children's camps as educational institutions with respect to the exemption from sales tax of sales of meals.

The applicable law is Section 6363 of the Sales and Use Tax Law which provides for an exemption from the sales tax of the gross receipts from the sale of "meals and food products for human consumption served by public or private schools, school districts, student organizations, and parent-teacher associations to the students or teachers of a school". This exemption is also set forth in Sales and Use Tax Ruling 53 (F) adopted pursuant to Section 6363. Ruling 9 specifically applies the provisions of the statute and Ruling 53 (F) to summer camps. Ruling 9 states, "The tax applies to gross receipts from the sale of meals or other tangible personal property at summer camps..." and then qualifies this statement by providing that "In the case of educational institutions, the provisions of Ruling 53, subdivision F, govern the application of the tax with respect to the sale of meals."

Therefore, it is only to the extent that summer camps may properly be regarded as schools or educational institutions that the sale of meals falls within the exemption. We have regarded as schools or educational institutions those camps conducting regular classes with required attendance in charge of qualified instructors. We have not regarded other summer camps as falling within the scope of the exemption.

If you wish to provide us with a detailed description of the various activities carried on at the camp operated by you, including listing by subject the courses provided, indicating whether or not the classes are compulsory, the number of instructors available and the subjects taught by them, we shall be glad to advise you whether, in our opinion, your camp qualifies for the exemption for which provision is made in Section 6363 of the Sales and Use Tax Law.

We are considering your letter of November 1 as a claim for refund and shall withhold action thereon until we receive your reply to this letter, setting forth the information we have requested respecting the nature and scope of the educational activities carried on.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph  
cc: Mr