

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**385.0220**

Place: Sacramento  
Date: March 20, 1953

To: Los Angeles – Review (PER)

From: Headquarters – Sales Tax Counsel

Re: Envelopes used to mail exempt publication,  
Which publication is given away, not sold

Mr. Say and I have discussed the problem mentioned in your memo of March 3 and it is our opinion that envelopes or wrapping paper in which publications are enclosed are not properly regarded as ingredient or component parts of the publication within the meaning of Section 6362.

Accordingly, where a person who gives away a publication purchases envelopes or wrapping paper to use as containers of the publication, the sale of the envelopes or wrapping paper to him is taxable. It is not exempt under Section 6364 as a nonreturnable container sold to a person who sells the contents and container, nor is it exempt under Section 6362 as the sale of property which becomes an ingredient or component part of the publication.

E. H. Stetson

EHS:ph