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**STATE BOARD OF EQUALIZATION**

November 1, 1965

Gentlemen:

This is in reply to your letter of October 25 regarding the application of sales or use tax with respect to tariff supplements issued by "P".

It is our understanding that "p" is an association of five railroads. It has had tariffs and supplements printed by out-of-state printers for member railroads, and has paid use tax measured by its cost of such tariffs and supplements. The supplements are correction pages which are issued at least once every three months.

On the basis of the information which you have submitted it appears that the supplements are similar, if not identical, in form and purpose, to tariff correction pages which have been ruled to be exempt periodicals. It is therefore our opinion that the tariff supplements qualify as periodicals under Section 6362 of the Revenue and Taxation Code. Accordingly, the tariff supplements which are published out of state and distributed in this state are exempt from use tax.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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