



STATE BOARD OF EQUALIZATION

June 26, 1952

Attention:

Gentlemen:

This is in reply to your letter of May 7 concerning the application of use tax to the amount paid by you to an out-of-state printing firm for the --- Directory for Arizona-California-Nevada-Utah."

It is our opinion that the directory is not to be considered as the thirteenth issue of the monthly magazine --- On page 2 of the directory there appears the statement "Published annually by --- Publications, --- San Francisco --- California, also publishers of --- a monthly trade journal for the Eleven Western States." That statement together with the different format and size and the different name given the two publications leads us to the conclusion that the directory is to be considered a separate publication and not exempt.

We are unable to advise what changes should be made in the directory in order that it may be considered to be a thirteenth issue of your monthly magazine. After the directory is printed, however, we shall be pleased to give you our opinion concerning its status.

Very truly yours,

W. W. Mangels
Assistant Counsel

NBH: ja