



STATE BOARD OF EQUALIZATION

(916) 445-2488

October 24, 1978

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Dear ---:

Your letter of August 3, 1973 to our Los Angeles office has been referred to the undersigned for reply. Your inquiry concerns the correct application of tax to sales of your "Souvenir Map and Guide."

You have enclosed a copy of a letter from Mr. Harry L. Say of the Board, dated August 31, 1949, which states that these maps were exempt from tax under Revenue and Taxation Code Section 6362 as it then read. You wish to know whether this letter is still valid.

Each publication consists of an oversize sheet of paper printed on each side. One side consists of a map with numbers. The numbers correspond to names of celebrities and their street addresses. The other side consists of news of interest concerning movie and television celebrities. As we understand it, a new edition of the "Souvenir Map and Guide" is issues every 90 days.

Sales and Use Tax Regulation 1590 (a) (2) provides that:

"The term 'periodical' as used herein is limited to those publications which appear at stated intervals, each issue of which contains news or information of general interest to the public, or to some particular organization or group of persons. Each issue must bear a relationship to prior or subsequent issues in respect to continuity of literary character or similarity of subject matter. The term does not include... maps.

Although your publication consists in part of a map, we have determined that it qualifies as a "periodical" as that term is used in Regulation 1590 (a) (2) because each issue also contains "news and information" about movie and television celebrities. As such, tax will not apply to the sale of this publication and the information contained in your letter of August 31, 1949 remains valid.

If you have further questions concerning this matter, please write this office.

Very truly yours,

Nary C. Armstrong
Legal Counsel

HJA: ba

bc: Mr. A. M. Brown - Principal Auditor
West Los Angeles