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Jarvis, Sharon

From: Jarvis, Sharon
Sent: Friday, October 04, 2024:53 PM
To: Rosenthal, Dave
CC: Anderson, Vic; Lyle, Geoff; Simpson, Laureen
Subject: Annotations to be deleted

Annot. 385.1200 (5/9/50) should be deleted. It relies upon Revenue and Taxation Code section 6362, which has been repealed.

Annot. 385.1220 (11/25/55) should be deleted. It relies upon an exemption that no longer exists, since Revenue and Taxation Code section 6362 has been repealed.



STATE BOARD OF EQUALIZATION

May 9, 1950

Account XXX

Gentlemen:

This is in answer to your letter of April 28, stating that the City purchases microfilm editions of the --- --- newspaper and of the --- --- Times. You state that the --- --- edition is published every ten days and that the --- --- Union is published monthly.

It is our opinion that microfilm editions of newspapers or periodicals fall within the exemption from the sales tax and the use tax provided by Section 6362 of the Sales and Use Tax Law, if these editions are published regularly at average intervals not exceeding three months.

Very truly yours

E. H. Stetson
Tax Counsel

EHS: ph
cc: