

M e m o r a n d u m**385.2080**

To: Marysville – Compliance (COE)

April 14, 1969

From: Tax Counsel (TPP:GJJ) - Headquarters

Subject: West-er-News

Nonpermittee

This is in reply to your memorandum of March 21, 1969. The question has been raised whether the publication “West-er-News” is exempt from the tax. You have forwarded to us for our review an undated, unnumbered issue of the News. It is contemplated that the News will be published monthly.

As you are aware, section 6362 of the Revenue and Taxation Code exempts from the tax any newspaper or periodical regularly issued at average intervals not exceeding three months. The term “periodical” 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 some group of persons. Each issue must bear a relation to prior or subsequent issues in respect to continuity of literary character or similarity of subject matter and there must be some connection between different issues of the series in the nature of the articles appearing in them. The term does not include shopping guides or other publications of which the advertising portion, including product publicity, exceeds 90 percent of the printed area of the entire issue in more than one half of the issues during any 12-month period [ruling 50].

Although the News is essentially an antique shopper’s guide, and is subtitled as such, it is our opinion that it nevertheless qualifies as an exempt periodical under section 6362 and ruling 50. The sample which you sent us does contain information of general interest to certain groups of persons, and we find that the advertising portion of the issue does not exceed 90 percent of the printed area of the issue. We assume, of course, that the publication will be published with the frequency required by the statute.

§6362 repealed. Now see § 6362.7. 12/95 RLD.
--

GJJ:ph