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**STATE BOARD OF EQUALIZATION**

March 21, 1951

Account -----

Gentlemen:

This is in answer to your letters of September 25 and March 7 with respect to the application of the State sales tax to your sales of a publication entitled --- ---, copies of which you enclosed with your letters.

Our examination of this publication indicates that it is regularly published at monthly intervals and that it contains news and information concerning all public transportation facilities serving San Francisco. It is our opinion that the sale of this publication is exempt as a periodical, pursuant to Sales and Use Tax Ruling 50, copy enclosed.

We are referring your claim for refund of the sales tax which you have already paid in connection with your sales of this publication to our Audit Section for processing in the usual manner.

Very truly yours,

R. G. HAMLIN  
Associate Tax Counsel

RGH: HE  
cc: