



---

**STATE BOARD OF EQUALIZATION**

October 17, 1950

Gentlemen:

This is in answer to your letter of October 12 requesting information as to rulings relating to a retail fish market.

If the market sells only fish or other food products for human consumption exclusively, a seller's permit under the Sales and Use Tax Law is not required and no sales tax is applicable to the sales. If items other than food products for human consumption are sold, a seller's permit is required and sales tax applies to retail sales of items that are not food products for human consumption or otherwise exempt.

Enclosed is a copy of Sales and Use Tax Ruling 52, Food Products.

You may apply for a seller's permit or obtain any additional information from our office at 308 Main Street, Salinas.

Very truly yours,

E.H. Stetson  
Tax Counsel

EHS:ph