



STATE BOARD OF EQUALIZATION

December 16, 1955

Your letter of October 19

--- --- ---, Ltd.
--- --- XX, California

Attention: Mr. --- --- ---
Tax Department

Gentlemen:

You inquire concerning the taxability of your sales of Whipping Cream Chargers. You state that these are small cartridges containing nitrous dioxide (NO₂). A cartridge is inserted in a whipped cream container for the purpose of whipping fresh cream at ice cream fountains. The nitrous dioxide, on being released from the cartridge, enters into the cream, furnishing the same action as ordinary whipping by hand.

As we understand the facts, the nitrous dioxide makes the bubbles which are made by air in ordinary whipping.

It is our opinion that the nitrous dioxide is incorporated into the whipped cream. Accordingly, your sales of Whipped Cream Chargers are exempt sales for resale.

Very truly yours,

Bill Holden
Associate Tax Counsel

BH:tl

cc: --- --- - Auditing
Unit 2 - Headquarters