

STATE BOARD OF EQUALIZATION

OFFICE CORRESPONDENCE

510.0020

Sacramento
September 19, 1952

San Jose – Auditing (RGB)

Headquarters – Sales Tax Counsel

H--- E. T---
T---'s Nursery

Account No. G-XXXXX

This is in answer to your memo of September 17 enclosing a copy of R. B. Dunlap's memo of September 10 concerning the question of whether bulbs purchased for resale are to be considered consumed by the purchaser.

The memo does not mention the type of bulb involved. If, however, the bulb is in fact plowed under or otherwise destroyed at the termination of one growing season, we will regard it as an annual plant, the sale of which is, therefore, exempt if the products are to be sold in the regular course of business.

E. H. Stetson

EHS:ph