

STATE BOARD OF EQUALIZATION

OFFICE CORRESPONDENCE

510.0860

Place: Sacramento, Calif.

Date: January 3, 1950

To: Mr. W. E. Williams

From: John H. Murray

Re: C--- & P---
P. O. Box X
---, California

You have referred to us for attention letter dated December 13 received from the above-named taxpayer and have requested our opinion with respect to the classification of certain products therein enumerated, claimed to be exempt from sales tax as commercial fertilizers.

You are advised that gypsum, soil sulphur, super phosphate, and sulphuric acid are all classified as commercial fertilizers or agricultural minerals, within the meaning of Sales and Use Tax Ruling 48. Accordingly, the tax does not apply to the sale of such products by the taxpayer to be applied to land, the products of which are to be used as food for human consumption or sold in the regular course of business.

RGH:HB

Memorandum

510.0860

To: Ms. Leila Khabbaz

Date: July 27, 1998

From: Ronald L. Dick
Senior Tax Counsel

Telephone: (916) 445-6450
CalNet 8-485-6450

Subject: Annotation 510.0860

Annotation 510.0860 is in apparent conflict with 510.1520, although the latter's backup memo reconciles the two. Please reword 510.0860 to read:

“Gypsum, soil sulphur, super phosphate, and sulphuric acid are all classified as commercial fertilizers or agricultural minerals. The sale of the products is exempt from tax when they are sold as fertilizers for application to land the products of which are to be used as food for human consumption or sold in the regular course of business.”

RLD:sr

cc: Mr. David Levine