



STATE BOARD OF EQUALIZATION

(916) 445-6450

December 31, 1985

Dear _____,

This is in reply to your October 16, 1985 letter regarding the recent amendments to Sales and Use Tax Regulation 1527, Sound Recording.

You noted, that, under the amendments to the regulation, the term "master tapes and master records embodying sound" includes "tapes or records which are produced for use as radio commercials or other advertising, syndicated radio programs or for educational purposes. The term does not include recordings for video games or seismic surveys." You asked for a definition of what the Board considers to be "educational purposes" under the regulation.

We believe that the words of the regulation, like words or a statute, should be given their ordinary meaning where not otherwise clearly defined. (Alpha Beta Acme Markets Inc. v. City of Whittier, 262 Cal.App.2d 16.) Black's Law Dictionary, Revised Fourth Edition, defines "education", citing the case *Barbers' Commission of Mobile County v. Hardeman*, 21 So.2a 118, to comprehend "not merely the instruction received at school or college but the whole course of training, moral, intellectual and physical. Education may be particularly directed to either the mental, moral or physical powers and faculties but in its broadest and best sense it relates to them all." With this definition in mind, we believe that the term "educational purposes" as used in Regulation 1527 includes not only master tapes and master records made for educational institutions, but also master tapes and records which are produced for other general instruction and education such as training presentations.

We hope this answers your questions; however, if you need further information feel free to write again.

Very truly yours,

R. L. Dick
Tax Counsel