



STATE BOARD OF EQUALIZATION

January 31, 1951

Re:

Gentlemen:

Your letter of November 15, addressed to our Fresno district office, with respect to the application of the state sales tax to sales of impounded animals, has been referred to this office for attention.

The question of the application of the tax to sales of impounded animals was presented to the Attorney General some years ago. In response to such inquiry, Attorney General's Opinion NS-3763, dated September 4, 1941, was issued, a copy of which is enclosed. As therein indicated, it is the opinion of the Attorney General that the tax does apply to the sale of impounded animals regardless of the fact that the sales are made with no object of profit.

Pursuant to the Attorney General's Opinion, the tax applies to the sale of impounded dogs and cats, and other animals the products of which do not constitute food for human consumption, regardless of the fact that the receipts may be termed "donations".

Very truly yours,

R. G. Hamlin
Associate Tax Counsel