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STATE BOARD OF EQUALIZATION

October 25, 1963

Mr. L--- H. Y---  
Y---'s Coffee Bar  
P.O. Box XXX  
--- --- ---, California

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Dear Mr. Y---:

This is in reply to your letter of October 15 regarding the recent amendment to section 6359 of the Revenue and Taxation Code. You question its application to the sale of food "to go" by your establishment at a large supermarket.

We understand that the available parking facilities are for the general use of persons shopping at the market. Thus, it would appear that the facilities are not provided primarily for the use of patrons in consuming the food purchased at your place of business. If this is so, the tax will not apply to your sale of food "to go."

The change in the law is explained in part (b) of ruling 53, copy enclosed.

Very truly yours,

E. H. Stetson  
Tax Counsel

By \_\_\_\_\_  
Patricia McKinney

PM:md  
Enclosure