



STATE BOARD OF EQUALIZATION

January 17, 1950

Mr. A. L. P---
B---
California

Dear Sir:

In answer to your inquiry of January 12 you are advised that the State Sales and Use Tax Law does not exempt non-profit enterprises from its operation. Accordingly, the organization or individual operating the Youth Center to be established in B---, California, will be required to hold a seller's permit issued by this Board and to pay the State sales tax with respect to its sales of tangible personal property at retail. The application of the tax to sales of meals, sandwiches, and other foods by restaurants, soda fountains, and similar establishments is governed by Sales and Use Tax Ruling 53, copy enclosed. Ruling 52, copy enclosed, defines food products, for the purposes of the sales tax.

We are also enclosing an application for a seller's permit. This application should be presented to our district office, 1747 Yuba Street, Redding or any other of our branch offices which are located at:

506 Walnut Street, Mt. Shasta
416 Pine Street, Red Bluff
Suite 7, Knoch Annex, Susanville.

A member of the staff of any of the foregoing offices will be pleased to advise you with respect to the computation of the tax and the filing of returns.

Very truly yours,

Robert H. Anderson
Associate Tax Counsel

RGH:HB

cc: C. D. Roach