



STATE BOARD OF EQUALIZATION

January 18, 1965

Gentlemen:

This is in reply to your letter of December 11 in which you inquire about the taxability of certain sales of food items to "X".

As we understand the situation, the sales of the food are from two carts located inside the entrance gate of the plant. The carts sell the following foods: sweet rolls, doughnuts, sandwiches, cookies, chips, coffee, and milk. During the luncheon break the carts also sell salads, pies, and cakes. All the items are on paper service with everything being wrapped in advance, and wooden forks and spoons are provided where needed. There are no counters, tables, stools, benches, or chairs provided, nor any space to park an automobile. The carts are in the open, not placed inside a building, and all purchases must be taken to the buyer's desk or workbench to be eaten.

If our general understanding of this situation is correct, you are not engaged in serving meals. Consequently, the sales from these carts are not taxable. If you have any further questions, do not hesitate to write to us again.

Very truly yours,

E. H. Stetson
Tax Counsel

By Philip R. Dougherty

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