



STATE BOARD OF EQUALIZATION

April 18, 1967

Dear Mr.:

In reply to your letter of February 20, 1967, it is our opinion that booklets and playing cards placed on your aircraft for the convenience of your passengers are not "supplies and equipment used or consumed directly in the carriage of persons", within the meaning of part II (d) of Ruling 2205, copy enclosed, and are not "directly used in the transportation of persons or property", within the meaning of part I (c) of the same ruling.

They are, rather, used for the enjoyment of passengers as distinguished from items used in the operational sense. It is only the latter items that we believe are "directly used" within the meaning of the ruling.

Very truly yours,

E. H. Stetson
Tax Counsel

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