



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0040  
1-916-324-2892 • FAX 1-916-322-4530  
www.boe.ca.gov

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January 30, 2015

## SALES AND USE TAX EXEMPTION CHARITABLE ORGANIZATION

Pursuant to Revenue and Taxation Code section 6375, Meet Each Need with Dignity (MEND) is exempt from the payment of state, local and district sales and use taxes when purchasing tangible personal property for the purpose of donation to individuals in distressed financial condition.

Based on information provided, MEND meets the following criteria of a charitable organization under section 6375:

- Formed and operated for charitable purposes, and qualifies for the “welfare exemption” from property taxation provided by section 214 of the Revenue and Taxation Code.
- Engaged in the relief of poverty and distress.
- Sales or donations are made principally as a matter of assistance to purchasers or donees in distressed financial condition.
- Tangible personal property sold or donated have been made, prepared, assembled or manufactured by the organization.

This exemption is valid for as long as MEND continues to meet the above requirements or until otherwise revoked by this agency. This exemption does not apply to the organization’s purchases of vehicles, supplies, tools, building material or any other tangible personal property for their own use.

Any questions regarding this exemption may be directed to the Compliance Policy Unit at 1-916-324-4061.

Tim Fairchild, Business Taxes Administrator  
Sales and Use Tax Department

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