

STATE BOARD OF EQUALIZATION
OFFICE CORRESPONDENCE

150.0160

Sacramento, California
August 26, 1953

To: San Jose – Auditing (RGS)
From: Headquarters – Sales Tax Counsel (BH)

Re: S--- & P---, Inc.
dba R--- R---
XXXXX --- --- Road
---, California

This is in reply to your letters of June 25 and August 21.

An electric refrigerator and an electric range installed in a house do not become part of the realty but retain the character of personalty. Accordingly, upon a sale of the house, including the refrigerator and range in place, tax applies to the price received for the refrigerator and range. It is immaterial whether or no the price of the refrigerator and range is separately stated.

Bill Holden

BH:ja