



STATE BOARD OF EQUALIZATION

February 3, 1994

This letter is in response to your recent letter to the Board of Equalization. In your letter, you neither indicated an issue nor a complete account number. On February 3, 1994, I spoke with your attorney, --- He was not sure what issue you might have with the Board of Equalization, however, he indicated that you may have a question about the taxability of firewood.

All retail sales of tangible personal property are subject to sales tax unless specifically exempt by statute (Revenue and Taxation Code §6051). There is no exemption from sales tax for the sale of firewood. Therefore, the sale of firewood is subject to tax.

I hope the above discussion has answered your question. If you need anything further, please do not hesitate to write again.

Sincerely

Carl J. Bessent
Staff Counsel

CJB/md

cc: District Administrator