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**STATE BOARD OF EQUALIZATION**

November 8, 1965

Gentlemen:

This is in reply to your letter of November 4.

We have examined the copy of Bechtel Briefs, a monthly publication, which is distributed by "X" to its clients and employees. In our opinion, Bechtel Briefs qualifies as an exempt periodical under Section 6362 of the Revenue and Taxation Code and Sales Tax Ruling 50.

It is our understanding that you are an artist and do layout design, crop photos, specify type, etc., for Bechtel Briefs.

As indicated in paragraph (C) of Ruling 2, tax applies to the entire amount charged to clients by commercial artists for items of tangible personal property such as drawings, paintings, designs, photographs, lettering assemblies and printed matter, whether the items of property are used for reproduction or display. Accordingly, your charges for such art work for reproduction in Bechtel Briefs are subject to sales tax.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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