



STATE BOARD OF EQUALIZATION

February 13, 1951

Mr. C. P. S---
XXX East --- Street
--- --- X, California

Dear Sir:

This is in answer to your letter of November 29 with respect to the application of the State sales tax to a client's charge for calibrating tanks and to sales of oil field maps which are published at monthly intervals.

It is our opinion that the tax does not apply to your client's charges for calibrating tanks although a written report, of the type forwarded to us, is furnished to the customer. On the other hand, if the calibrations are made for the purpose of furnishing a guage stick or other tangible personal property, it is our opinion that the tax applies to your client's charge without deduction on account of the labor involved in making the necessary computations.

Our examination of the map of the G--- H--- oil field which you forwarded with your letter leads us to the conclusion that the sales of such maps are not exempt as sales of newspapers or periodicals, within the meaning of Sales and Use Tax Ruling 50, copy enclosed. This is for the reason that the map does not have any of the ordinary characteristics of a newspaper or periodical.

Very truly yours,

R. G. Hamlin
Associate Tax Counsel

RGH:HB

cc: W. R. Thomson