

565.0460

Memorandum

To: San Jose - Auditing

Date: May 24, 1955

From: Headquarters – Sales Tax Counsel (EHS)

Subject: REDACTED TEXT

Following review of your memorandum of April 4 and its enclosure, it is our conclusion that the pneumatic lifts are “improvements on or to real property” and are not machinery and equipment within the meaning of Ruling 12.

I find that we have consistently regarded similar types of property as not included with the category of machinery and equipment as used in Ruling 12.

The tax accordingly applies to the cost price to taxpayer of the lifts or materials from which the lifts are manufactured.

E. H. Stetson