



STATE BOARD OF EQUALIZATION

January 25, 1965

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Gentlemen:

This is in reply to your letter of January 13, inquiring concerning your sales tax obligations as a real estate auctioneer selling furnished houses for a lump-sum charge without segregating the price of the personal property from the price of the real property.

The Sales and Use Tax Law, Section 6015, specifically defines a "retailer" to include:

"(a) Every seller who makes any retail sale or sales of tangible personal property, and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others."

A copy of sales and use tax ruling 36, Auctioneers, is enclosed.

Accordingly, it is our opinion that you are required to procure a seller's permit and to pay sales tax to the state on the fair retail value of the furnishings and other tangible personal property included in the transaction when you sell furnished homes or other structures.

We suggest that you again call at our San Diego office, which will receive a copy of this letter, to make application for the necessary permit.

Very truly yours,

E. H. Stetson  
Tax Counsel

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