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**STATE BOARD OF EQUALIZATION**

April 9, 1965

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Gentlemen:

In reply to your letter of April 2, hangers for men's suits and coats are containers within the meaning of Section 6364 of the Revenue and Taxation Code.

Therefore, retailers, who purchase hangers for use in displaying men's suits and coats prior to sale, are not subject to tax with respect to such hangers if they are sold to consumers together with the suits and coats.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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