



STATE BOARD OF EQUALIZATION

September 1, 1953

Attention

Gentlemen:

It appears from your letter of August 17 that the --- of Salem, Oregon, purchased a truck chassis from you and directed you to have it delivered to ---, Oakland, for the installation of a special body. The --- Company has billed you for California sales tax with respect to the sale of the unit which was delivered in this State to --- which took delivery apparently on behalf of your customer.

We believe that the action of the --- Company in billing you an amount for California sales tax was in accordance with the following portion of Section 6007 of the California Sales and Use Tax Law:

“The delivery in this State of tangible personal property by an owner or former owner thereof or by a factor, if the delivery is to a consumer pursuant to a retail sale made by a retailer not engaged in business in this State, is a retail sale in this State by the person making the delivery. He shall include the retail selling price of the property in his gross receipts.”

The --- was an owner of former owner and as --- apparently did not take title to the unit, delivery by ---- to this company in this State was delivery to the agent or representative of your customer, the consumer. You will note that such deliveries are retail sales in this State by the person making the delivery who is required to pay sales tax on the retail selling price of the property.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph