



STATE BOARD OF EQUALIZATION

1802 Dry cleaning and treating wedding gowns

January 3, 1963

To: San Francisco - Auditing (LC-CFL)
From: Tax Counsel (EHS: CCK) - Headquarters

This is in reply to your request of December 13 for an opinion concerning the applicability of tax to the charges made by the taxpayer for cleaning and treating wedding gowns with the Meader Guardian Process.

As we understand the procedure, the taxpayer first removes all stains from a wedding gown, then cleans and "pasteurizes" it to remove all bacteria and germs, and finally packages it in a hydro-electrically sealed container for protection against deterioration, discoloration, etc.

The treatment of a wedding gown by the guardian process does not result in a wedding gown different from that which existed prior to the treatment; whereas, the application of somastic coating did cause such a change in the pipes to which it was applied; nor does the application of the guardian process to a wedding gown cause the creation of a completely different object as is the case with the bronzing of baby shoes whereby a shoe produced for wearing purposes is converted into an ornamental object. Moreover, the process of cleaning and treating the wedding gown with the guardian process is merely a type of cleaning which is more intensive and precise than the ordinary method of cleaning.

Accordingly tax will not apply to the charges made by the taxpayer for cleaning and treating the wedding gowns with the guardian process.

CCK:o'b