



390.0040

STATE OF CALIFORNIA

---

STATE BOARD OF EQUALIZATION

February 20, 1963

REDACTED TEXT

Dear Mr. REDACTED TEXT

We have your letter of February 13 in which you inquire about tax on the sale of historical books sold by an out-of-state, historical and research, nonprofit foundation.

Retail sales in this state of the books will be subject to the sales tax. There is no tax exemption under the Sales and Use Tax Law of retail sales made in California even though the foundation is nonprofit. The fact that the foundation is headquartered or incorporated outside of California would not give rise to any tax exemption on retail sales made in California.

The publisher should apply to our nearest office for a seller's permit, required of all sellers.

Very truly yours,

E. H. Stetson  
Tax Counsel

By \_\_\_\_\_  
Robert H. Anderson

RHA:o'b

cc: San Francisco – District Administrator