



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
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916/445-2705

April 27, 1979

Mrs. E--- S---
Legislative Advocate
California PTA
XXXX T---
---, CA XXXXX

SR -- XX-XXXXXX

Dear Mrs. S---:

Thank you for the materials you have supplied on the organization, purposes, and policies of the California PTA and its subdivisions, the local PTA units, PTA Councils, and PTA Districts.

From those materials we are convinced that those PTA Councils and PTA Districts which in fact have been directly authorized to operate within one or more schools by the governing authority of the school(s) must also be consumers of the tangible personal property they sell, as are authorized PTA local units, pursuant to Revenue and Taxation Code Section 6370.

Please note that those PTA Councils and PTA Districts which have not obtained direct authorization to operate in any school will not be regarded as consumers of the tangible personal property they regularly sell.

I will recommend that the substance of this decision be included in the material of the Business Taxes Law Guide and also be circulated to our district offices.

Very truly yours,

Philip R. Dougherty
Tax Counsel

PRD:ba