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**STATE BOARD OF EQUALIZATION**

September 15, 1960

Dear Mr. X-----:

You inquired by telephone yesterday concerning the application of sales tax to charges for mounting maps in canvas folders. These maps are 18" by 30" subdivision maps are furnished to you by the County for mounting in canvas backs which previously been purchased from you by the County. These are new maps, and after mounting they are filed for public use. The mounting preserves the maps for use of the public and prevents wear or deterioration thereof for a long period. The mounting does not constitute a restoration of old maps or records.

The foregoing facts were obtained from our discussion with you and from a subsequent discussion with Mr. Hooper, the County Recorder, whom we called at your suggestion. Under these circumstances, it is our opinion that sales tax applies to your charges for mounting the maps in the canvas backs. Our reason for this conclusion is that the mounting of the maps constitutes producing, fabricating or processing within the meaning of Section 6006(b) of the Sales and Use Tax Law, which defines such producing, fabricating or processing as a sale within the meaning of the Sales and Use Tax Law. See also ruling 15, copy enclosed.

This operation differs from the rebinding of books, inasmuch as rebinding is considered to be a repair or reconditioning operation. You will note Ruling 27 - Bookbinders, copy enclosed, which you mentioned in our telephone conversation, provides that the tax applies to the entire charges for binding done in connection with the furnishing of a finished product, i.e., a bound book. The provision that tax applies to 20% of the total charge relates only to the rebinding of used books.

We are sending you this letter in duplicate so that you may, if you desire, forward a copy to the County should any question be raised concerning the propriety of adding sales tax reimbursement to your total charge.

Very truly yours,

E. H. Stetson  
Tax CounselEHS:tl  
Enc.

Cc: Sacramento – Administrator