



STATE BOARD OF EQUALIZATION

June 24, 1968

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Dear Mr. ---:

This is in reply to your letter of June 19 inquiring about the taxability of inscribing the names of high school graduates on diplomas supplied you by the high school.

Among the definitions of "sale" in Section 6006 of the Sales and Use Tax Law, part (b) of that section includes:

"The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing or imprinting."

In our opinion, the inscribing of the names would constitute a sale.

Retailer is defined in Sections 6015 and 6019 of the Sales and Use Tax Law (copy enclosed). Section 6019 defines a retailer as a person making more than two retail sales during any 12-month period.

If you are a retailer, you are required to obtain a seller's permit and report and pay sales tax. If you have any further questions, do not hesitate to write to us again, or you may contact our nearest district office at 2601 Long Beach Boulevard, Long Beach, telephone 636-1206.

Very truly yours,

Philip R. Dougherty  
Tax Counsel

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