

**STATE BOARD OF EQUALIZATION**

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July 8, 1992

Mr. Ben McClinton
Attorney
Judicial Council of California
303 Second Street, South Tower
San Francisco, CA 94107

Dear Mr. McClinton,

This is in response to your facsimile transmission of July 7, 1992.

On July 7, we discussed by telephone application of the California Sales Tax Law to certain transactions involving "information packages" concerning private conservatorships.

You requested an immediate response. We can confirm our advice that sales tax applies to the sale made by the printer to the Judicial Council. Charges made by the Judicial Council, through the Department of General Services, to the Superior Courts of the individual counties are not subject to tax. Charges made by the individual Superior Courts to the private conservatorships are likewise nontaxable. Both the transaction involving the Judicial Council and the Superior Court, and the transaction involving the Superior Court and the private conservatorship are regarded as government service transactions, and not as sales, notwithstanding the fact that transfer fees in the nature of cost reimbursements are paid in both instances.

Revenue and Taxation Code section 6006 defines the term "sale" to mean and include "any transfer ... of tangible personal property for a consideration." Where property is furnished to members of the public by a governmental agency as required by law there is no "bargained for" consideration, and, therefore, there is no sale.

The term "information package" as used in Government Code section 1835 can be interpreted to cover the circumstances where the Judicial Council furnishes copies in bulk to the various Superior Courts.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr
Sent by facsimile transmission to (415) 396-9349



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copy for
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10/3/96*

Date: 3/8/96

Time: NOON

To: Gary J. Jugum

Court/Firm: B of E

Fax Number: (8) 473-3387

From: Ben McClinton

Phone: 415-396-9133 or CALNET 8-531-9133

Number of pages (including this cover sheet): 2

Mr. Jugum,

Is your conclusion in the attached letter still the board's view? I raise the issue because of a recent requirement that courts charge sales tax on Legislatively and judicially mandated court forms.

Ben McClinton

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<input type="checkbox"/> Routine	<input type="checkbox"/> Call sender when received	
Original	<input type="checkbox"/> will	<input checked="" type="checkbox"/> will not follow by mail.

