

STATE BOARD OF EQUALIZATION

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Acting Member
Fourth District, Los Angeles

E. L. SORENSEN, JR.
Executive Director

January 27, 1998

RE:

Dear Mr.

Your letter of December 17, 1997, to the State Board of Equalization has been referred to me for a response. You ask whether the water-based finishes and sealers you buy and sell for floors are considered architectural coatings by definition. You provided copies of specifications sheets that you believe are representative of the finishes and sealers your company sells. It is your understanding based on representations from manufacturers of the products that none of the products contain lead.

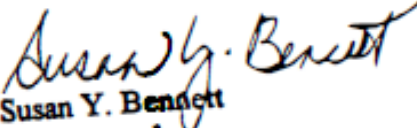
The Childhood Lead Poisoning Prevention Fee, Regulation 33001 (Title 17, Cal. Code of Reg., § 33001) defines "architectural coating" to include "any product which is used as, or usable as, a coating applied to the interior or exterior surfaces of stationary structures", and further includes "industrial maintenance coatings, primers, undercoats, and traffic coatings." While it appears the finishes and sealers you sell would fall within this definition, it has been determined that the definition does not include roof coatings, varnishes, lacquers, concrete curing compounds, waterproof sealers, and stains, which have not generally contained significant amounts of lead. Therefore, assuming all the finishes and sealers your company sells are waterproof sealers or stains which have not generally contained significant amounts of lead, your company would not be required to register with the Board and to pay the Childhood Lead Poisoning Prevention Fee (Health and Safety Code § 105310).

Circle

Mr.
January 27, 1998
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I hope this information is of assistance to you. Please feel free to contact me at the address above if you have additional questions.

Sincerely,


Susan Y. Bennett
Tax Counsel

SYB:es

cc: Mr. Edward King, MIC:33