

1569. Consignees and Lienors of Tangible Personal Property for Sale.

A person who has possession of property owned by another, and also the power to cause title to that property to be transferred to a third person without any further action on the part of its owner, and who exercises such power, is a retailer when the party to whom title is transferred is a consumer. Tax applies to ~~his~~their gross receipts from such a sale.

Pawnbrokers, storage ~~men~~persons, mechanics, artisans, or others selling the property to enforce a lien thereon, are retailers with respect to sales of the property to consumers and tax applies to the receipts from such sales.

Note: Authority cited: Section 7051, Revenue and Taxation Code. Reference: Section 6015, Revenue and Taxation Code. Sales by court-appointed officers, see Regulation 1573 (unrevised series 1974).