

Memorandum

190.0960

To: San Bernardino – District Admin. (BL)

Date: December 21, 1967

From: Tax Counsel (GAT)

Pursuant to your request of December 19, we enclose a copy of our letter of October 4, 1967 regarding the application of tax with respect to reinforcing bars used in the construction of tilt-up walls.

As indicated in our telephone conversation, it is our opinion that where a steel fabricator delivers masonry steel to a jobsite and the masonry steel is both installed within the block walls in a vertical position and cemented in by the masonry contractor, the steel fabricator is the retailer of the masonry steel, notwithstanding the fact that he is the consumer of the reinforcing bars which he subsequently ties to ends of the masonry steel.

GAT:ph [1b]