



STATE BOARD OF EQUALIZATION

August 1, 1950

Mr. W--- N. G---
XXX --- ---
--- ---, California

Dear Sir:

This is in answer to your letter of July 27 with respect to the application of the State sales tax to a weatherstrip and insulation contractor.

The application of the State sales tax to construction contractors generally is indicated by Sales and Use Tax Ruling 11, copy enclosed. As therein indicated, contractors are regarded as consumers of materials used by them in fulfilling construction contracts, and the tax applies to the sale of such materials to the contractors. You will note that insulation materials and weatherstripping are specifically defined to be "materials". Accordingly, the sale of such materials to the contractor is subject to the tax.

Very truly yours,

R. G. Hamlin
Associate Tax Counsel

RGH:HB
cc: Burnett Sheehan