



STATE BOARD OF EQUALIZATION

August 31, 1955

Gentlemen:

You have submitted pictures of jalousies which you manufacture and install, and request our opinion concerning their classification under Ruling 11.

Stationary jalousies, whether vertical or horizontal, fall under the classification "materials".

We have always regarded venetian blinds as "fixtures". In some ways, adjustable jalousies perform the same function as venetian blinds, but the adjustable jalousies shown in the pictures you have submitted are of such a size and construction that they are clearly part of the structure and are, therefore, "materials". It would be possible, however, for a small type of installation to be a fixture, but to be so it would have to be very much smaller than the type of installation shown in the pictures you submitted.

Very truly yours,

Bill Holden
Associate Tax Counsel

BH:tj