



STATE BOARD OF EQUALIZATION

January 17, 1951

Dear Sir:

This is with reference to your letter of November 13 asking certain questions regarding the application of the sales tax to the operations of a retail television and appliance dealer.

The tax applies to the gross receipts from the retail sale of television sets, but not to separate charges for installation of the sets, antenna, or other services after the sale has been completed, such as instructions and adjusting the set.

With regard to the furnishing and erecting a roof top antenna, care should be exercised not to regard as installation labor any portion of the charge that is in reality for the fabrication of the antenna, as distinguished from its installation on the roof. The fact that the installation is sub-let to a service unit by the retailer is immaterial. ---

The tax also applies to the retail sale of automatic washing machines, but not to separate charges for installation of the machines. It appears from what you say that the installation in this case involves only the labor of connecting the washer to the plumbing and bolting the washer to the floor in some cases. This installation appears to be entirely nontaxable as no parts are furnished except those parts which come with the machine and are included in its price upon which tax is paid.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph
cc: