State of California Board of Equalization

Memorandum

315.0940

To: Mr. Donald F. Brady

Date: August 2, 1977

From: Glenn L. Rigby

Subject: Wheel Balancing

Pursuant to our discussion of the 27th, it was agreed that for the most part it was our opinion wheel balancers should be governed by Regulation 1546. It was also my understanding we were of the opinion the fair retail value of the weights supplied by the wheel balancer is less than 10 percent of the total charge made for the balancing.

Accordingly unless the wheel balancer separately states the charges for the weights, he would be regarded as the consumer.

In view of the inconsistency in the method wheel balancers handle these transactions it was concluded that it would be necessary for us to prepare some sort of a release notifying the wheel balancers of our conclusions. If any of the foregoing conclusions are incorrect, please let me know.

GLR/at

cc: Mr. Robert Nunes

Mr. T. P. Putnam