



STATE BOARD OF EQUALIZATION

December 31, 1965

Gentlemen:

Your letter of December 15 which inquires about the taxability of telephone company charges has been referred to this office for consideration.

In general, service charges for ordinary telephone services and for "leased lines" for telephone or teletype service are not considered charges for the leasing of tangible personal property for the purposes of the Sales and Use Tax Law.

We are unable to reply to your question about a "leased teletype system, including operating and accessory equipment", because we do not know the nature of the charges or the system itself. Would you send us whatever information you have about the system in question.

Very truly yours,

Philip R. Dougherty
Assistant Counsel

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