



STATE BOARD OF EQUALIZATION

July 11, 1952

Account No. AD-12871

T--- A--- Company
XXXX --- ---
--- ---, California

Gentlemen:

This is in answer to your postcard of May 27 concerning the application of sales tax to your charges for printing and hand painting of textiles where your customer furnishes the textiles.

As indicated in Sales and Use Tax Ruling 15, copy enclosed, the fabrication or processing of tangible personal property for a consumer who furnishes the property fabricated or processed is considered a sale for sales tax purposes. Accordingly, your charges for printing or hand painting textiles furnished by your customers are subject to sales tax.

Very truly yours,

W. W. Mangels
Assistant Counsel

NBH:Ja

cc: Wm. R. T---