



STATE BOARD OF EQUALIZATION

March 7, 1955

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Attention: X-----

Gentlemen:

You replaced a plate glass window for a Missouri insurance company. The installation was made in San Francisco. The insurance company claims that sales tax is not applicable because it is located in Missouri and has no place of business in California.

This is to confirm your understanding that the insurance company's location in another state affords no basis for exemption. The glass was delivered in California and the sale was therefore made in California and the tax applies.

We enclose a copy of Ruling 55 in paragraphs A-1-(c) and A-2-(b) of which it is pointed out that in order to be exempt, the retailer must ship the merchandise to an out-of-state point.

We enclose an extra copy of this letter and of Ruling 55 for your convenience in corresponding with the insurance company.

Very truly yours,

Bill Holden
Assistant Counsel

BH:tj

cc: San Francisco – Auditing