



STATE BOARD OF EQUALIZATION

November 27, 1962

Attention:

Gentlemen:

This is in reply to your letter of November 19 enclosing a copy of a letter from the State of Pennsylvania regarding application of the sales tax of that state to sales of fire equipment.

In California the law provides for no exemption from sales or use tax of sales of fire fighting equipment or other tangible personal property to municipalities, or any other political subdivision of the state including the state itself. Thus, the tax applies to retail sales of fire fighting equipment to the state and its political subdivisions including municipalities to the same extent as if the purchaser were a private individual or company, such as Volunteer Firemen's Organizations.

Very truly yours,

E. H. Stetson
Tax Counsel