

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**557.0680**

Place: Sacramento, California  
Date: April 22, 1954

To: Woodland – Auditing (WBM)  
From: Headquarters – Sales Tax Counsel (BH)

Re: N--- C. B---  
D--- C--- Co.  
P. O. Box XXX  
--- ---, California

Account No. P-XXXX  
Now SR --- XX-XXXXXX

This is in answer to your letter of March 16.

The H--- Company of --- --- sells rock to this taxpayer for resale. The rock is delivered by river barge to [California] and unloaded at the dock. The price is \$1.70 per ton plus 30¢ per ton for unloading. There is no written contract between seller and buyer but the accountant for the above taxpayer states that the rock must be unloaded from the barges before title passes.

Some of this rock has been self-consumed and the question arises whether the unloading charge of 30¢ per ton is included in the measure of tax. It is our opinion that the charge for unloading should be handled the same as a charge for transportation. Since the accountant has stated that title does not pass until after the rock is unloaded, the unloading occurs prior to the sale and the charge for unloading is taxable.

Bill Holden

BH:ja