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STATE OF CALIFORNIA

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**STATE BOARD OF EQUALIZATION**

September 18, 1964

Gentlemen:

This is in reply to your letter of August 17 in which you inquire about the applicability of the sales tax to certain delivery charges.

The sales invoices enclosed in your letter states that the shipment was to be made via "will call." This is an indication that the parts were not shipped directly to the purchaser but were consigned to you and later picked up by or delivered to the REDACTED TEXT. If such is the case, then the air freight bill cannot be excluded from the measure of the tax.

If our assumption is incorrect, and the parts were consigned from Detroit directly to the REDACTED TEXT and delivered to them by a common carrier without assistance or storage by your office, then no tax is due on the air freight charges.

If this answer is not responsive to your needs, please do not hesitate to write to us again.

Very truly yours,

E. H. Stetson  
Tax Counsel

By \_\_\_\_\_  
Philip R. Dougherty

PRD:md

cc: Oakland – District Administrator