



STATE BOARD OF EQUALIZATION

June 24, 1953

Gentlemen:

In answer to your recent inquiry, we advise that the sales tax is applicable to the receipts from the sale of an automobile delivered to the buyer in California, regardless of the fact that out-of-state license plates are obtained for the car.

Under the law the tax applies with respect to the sale of any property delivered to the buyer or his representative in this State, regardless of the buyer's ultimate disposition of the property.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph

cc: Stockton – Tax Administrator