

**STATE BOARD OF EQUALIZATION**

**OFFICE CORRESPONDENCE**

**110.0040**

Sacramento  
November 6, 1953

To: Redding – Tax Administrator

From: Headquarters – Sales Tax Counsel

Re: W--- K. G---  
Box XXXX  
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- XXXXX

It appears from your memo of September 23 that Mr. G--- purchased a number of pairs of chinchillas intending to resell them, but has not yet obtained a seller's permit.

If it is still his intention to sell them upon obtaining a seller's permit, he will not be deemed to have made a taxable use of them until such time as he no longer holds them for sale or uses them for any other purpose. The fact that they had been bred before being received by him and since received by him a number of the pairs have had litters does not, in our opinion, constitute a use of the chinchillas by Mr. G---.

E. H. Stetson

EHS:ph