



STATE BOARD OF EQUALIZATION

November 22, 1965

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Gentlemen:

You ask our advice as to the application of sales tax to "Choose and Cut" Christmas tree transactions. We understand that owners and operators of Christmas tree farms allow consumers to come onto the farm and, for a price, to cut and remove Christmas trees.

Such transactions are sales of tangible personal property and, if at retail, are subject to sales tax. We shall advise our various offices of this conclusion.

Sincerely yours,

John H. Murray
Associate Tax Counsel

JHM:md [lb]