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**STATE BOARD OF EQUALIZATION**

August 5, 1964

[W]

This is in reply to your letter of July 14 in which you inquired about the application of sales tax with respect to certain fees and charges which will be made in connection with a convention of a charitable organization which will be held in Los Angeles.

The California State and Local Sales Tax is applicable with respect to the gross receipts of retailers from the sale of tangible personal property. Therefore, gross receipts from the sales of meals, including luncheons and dinner banquets, and gross receipts from sales of merchandise at a gift shop will be subject to sales tax.

The California State and Local Sales Tax is not applicable with respect to convention registration fees or hotel room charges. However, we suggest that you communicate with the City and County of Los Angeles to determine whether they impose taxes with respect to convention fees, hotel room charges, or entertainment.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

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