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STATE BOARD OF EQUALIZATION

November 2, 1953

L--- - B--- Company  
XXX --- Avenue  
--- --- XX, California

Attention: Mr. E. R. C---

SZ --- XX XXXXXX

Gentlemen:

In answer to the question raised in your letter of September 22, we advise that whenever a vendor sells tangible personal property for storage, use, or other consumption in this State under circumstances rendering the sales tax inapplicable because of the interstate character of the sale, the vendor is required to collect the use tax if he maintains a place of business in this State.

It is immaterial that the place of business maintained in this State or any other place of business, agent, or representative of the seller had nothing to do with the sale.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: San Francisco – Compliance