

Memorandum

190.1680

To: Sacramento - Auditing

Sacramento
July 28, 1953

From: Headquarters – Sales Tax Counsel

Subject: Construction Contractors

I have discussed the contents of your memo of July 17 with Mr. Say.

We are of the opinion that the Attorney General's Opinion relating to the status of electrical transmission lines as personal property does not require a conclusion that the wires, conduits, poles, and other facilities constituting highway lighting and traffic signals are also to be regarded as personal property. Undoubtedly the signals themselves are "fixtures" and the installer is the retailer, but the measure of the tax in a lump-sum contract is the cost of the fixture in accordance with Ruling 11. The wires, conduits, and poles are "materials" under Ruling 11.

E. H. Stetson

EHS:ph