



**STATE BOARD OF EQUALIZATION**

June 12, 1956

A--- C---  
XXXX X<sup>th</sup> ---  
--- XX, California

Attention: Mr. L--- A---

Gentlemen:

We regret the delay in replying to your inquiry concerning the manufacture and sale of portable type incinerators which are sectional and are assembled on the purchaser's property. You specifically asked whether these incinerators should be classified as fixtures or equipment for sales tax purposes.

Enclosed is Sales and Use Tax Ruling 11, containing definitions and examples of fixtures and materials. After examination of the descriptive illustrations forwarded with your letter, it is our opinion that the incinerators depicted therein are fixtures.

If we may be of further assistance, please advise.

Very truly yours,

Bill Holden  
Associate Tax Counsel

JJD:tl

Enclosure

cc: Oakland - Auditing