



---

**STATE BOARD OF EQUALIZATION**

June 18, 1953

C--- Corporation  
Box XXX  
---, California

Attention: Mr. J--- M---  
Auditor

Gentlemen:

Thank you for your letter of May 29, 1953, and the enclosures which you sent with it.

We agree with you that the 3/4" steel strapping as used by you is a nonreturnable container. The reason that we requested that you send us the invoices and bills of lading covering shipments to C--- P--- Corporation of Louisiana is that we thought some portion of the 2" strapping was sent to that corporation. If that were so, then there probably would be no taxable use by you in California of that strapping and you would be entitled to a refund for use taxes paid in connection with the amount shipped to Louisiana. Therefore, we will process your claim as applying only to the 3/4" strapping. When we have finished processing your claim, we will return to you the documents which you have submitted.

We see by the invoice from S--- S--- S--- Co. that you also paid a City of Los Angeles use tax on this steel strapping. We do not administer the Los Angeles sales and use tax and, therefore, suggest that you write to them to determine whether you are entitled to a refund as to that tax.

Very truly yours,

E. H. Stetson  
Tax Counsel

JHM:tj

cc: Long Beach - Auditing