

# STATE BOARD OF EQUALIZATION

## OFFICE CORRESPONDENCE

**280.0360**

Place: Sacramento, California

Date: July 18, 1950

To: Mr. --- ---

From: E. H. Stetson

Re: Applicability of Use Tax to Advertising Material

In answer to your memo of July 6 we advise that recent research by Mr. A. K. Marshall, Associate Tax Counsel, indicates quite definitely that the deposit of a gift in the mails constitute delivery of the gift to the donee, title passing at that time.

Accordingly, it is our position that where advertising material is placed in the mails at a point outside this State, addressed to donees in this State, that title passes at the out-of-state point and that, therefore, the donor is not liable for use tax with respect to such property.

EHS:ph