



STATE BOARD OF EQUALIZATION

August 20, 1951

W. N--- L---
Excise Tax Supervisor
S--- O--- C--- of C---
S--- O--- Building
--- --- XX, California

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Dear N---:

This will confirm the views which I expressed to you in our recent telephone conversation that a sale is made in interstate commerce pursuant to Ruling 55* if the conditions specified in Par. A., 1., (c) of that ruling are present. These conditions do not include the requirement that the bill of lading show the vendor rather than the purchaser as the consignor. Even though the purchaser is shown as consignor, we will not regard the tax as applicable provided it can be established that the vendor, pursuant to the contract of sale, delivered the goods to a carrier for shipment to a point outside this State and the goods were so delivered and shipped. However, if the goods come into the possession and control of the purchaser in this State rather than being delivered to the carrier by the seller, we would regard the tax as being applicable.

Very truly yours,

*Now Reg. 1620.

E. H. Stetson
Tax Counsel

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