

Memorandum

360.0060

To: Mr. L. H. Wilson

Sacramento
February 15, 1951

From: R. G. Hamlin

Subject: Dentists and Dental Laboratories

You have inquired with respect to the application of the State sales tax to sales of plates, inlays, and other dental laboratory products by dentists who operate their own dental laboratories.

Pursuant to Ruling 5, dentists are the consumers of all tangible personal property, including dental laboratory products which they use in performing their services. Accordingly, the dentist who operates his own dental laboratory will be regarded as the consumer of the materials used in producing the laboratory products which he, in turn, uses in performing his services as a dentist.

RHG:HB