



STATE BOARD OF EQUALIZATION

January 27, 1972

Mr. Jack Najarian

Regulation 1505 – Interstate Shipment of Tangible Personal Property in a Cremated State

Please refer to your memorandum of January 18, 1972.

With respect to the application of tax in the case of cremation in this State, the remains (including the casket and other tangible personal property) being shipped outside this State by the mortician pursuant to the contract of sale, we are of the opinion that the casket and other tangible personal property are consumed in this State through cremation and do not become the subject of an interstate shipment. Accordingly, in the case of cremation in this State, the tax applies as indicated in Regulation 1505 with the exception that a deduction may be taken as a sale in interstate commerce of that portion of the selling price of all the tangible personal property furnished that represents the charge made for the urn or other receptacle in which the mortician ships the remains to a point outside this State.

GLR: lb