



STATE BOARD OF EQUALIZATION

April 3, 1956

Attention: Office Manager

Gentlemen:

By way of answer to your letter of February 27, we are enclosing a copy of sales and use tax Ruling 43, "Memorial Dealers".

We believe that this ruling covers the matter of foundations for bronze markers. See the first paragraph of the ruling. As the retailer of the markers and materials used in setting them in the cemetery, you should pay the sales tax on the amount charged for the marker and materials. You will note that an additional charge for labor of setting the marker is not taxable but that if a lump sum charge is made the tax applies to the entire amount charged. Note also that there can be no deduction taken on account of charges for cutting, shaping, polishing or lettering the material.

With respect to grave boxes, it appears that you fabricate these boxes and place them in the grave. The tax applies to the charge for the boxes including the fabrication labor in constructing them. The tax does not apply to charges for digging and closing the grave, and placing the casket in the box.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ds

cc: Oakland - Compliance