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**STATE BOARD OF EQUALIZATION**

August 19, 1965

To: San Bernardino - Auditing (BM)

From: Tax Counsel (PRD)

We agree with your conclusion that the embalmer who only performs embalming services and then delivers the remains to the mortuary which provides the casket and other services is a subcontractor delivering tangible personal property along with the remains. Accordingly, the embalmer may accept a properly executed resale certificate.

It is our understanding that embalming is within the purview of the Standard Service classification of Ruling 8. Therefore, the billing of \$875 for "Mortuary and Funeral Service" and the \$50 charge attributable to "Embalming, Public Administrator" should be added to compute the charge for the Standard Service. \$925 is the proper measure.

PRD:o'b [lb]