



STATE BOARD OF EQUALIZATION

(916) 445-2641

February 18, 1977

Mr. -. -. ---
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---, CA XXX

Dear Mr. ---:

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This is in response to your letter of February 4, 1977. You have raised a question with respect to the proper application of the tax to charges made of lists of available rental properties.

We have advised you that sales tax applies to charges made for lists of available rental properties distributed by you to your clients.

It has been our position that a person who furnishes list of dwellings available for rental is making sales of tangible personal property subject to tax unless the person is acting as an "advance fee rental agent" in accordance with the regulations of the Real Estate Commissioner.

It continues to be our advice to you that tax applies to charges made by you for lists of available rental properties sold to your clients.

It is our intention to apply the sales tax law uniformly to all persons engaged in similar selling activities. Accordingly, we assure you that we are taking steps possible to see to it that persons engaged in the selling activities in question are properly licensed under the Sales and Use Tax Law.

You have furnished us with material published by one of your competitors. Although Revenue and Taxation Code Section 7056 Provides that it is unlawful for the Board to make known in any manner whatever any information pertaining to any retailer required to report to the Board, we can advise you that it is our opinion that the item in question is a taxable item. It

Mr. -. -. ---
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is, of course, our duty and responsibility to see to it that the retailer of the item properly reports and pays sales tax with respect to its sale.

For your information, Revenue and Taxation Code Section 6487 provides a three-year statute of limitations period for the issuance of tax deficiency determinations where returns have been filed and an eight-year period where there has been a failure to file tax returns.

Very truly yours,

Gary J. Jugum
Tax Counsel

j: alicetilton

bc: Fresno – District Administrator