

Memorandum

395.0064

To: _____ Date: July 28, 1975

From: Headquarters – Tax Counsel (PRD)

Subject: Regulations 1595 and 6015 – Retailers

When the Board has determined that a person is a 6015 retailer, the salesmen, representatives, peddlers, or canvassers who are then regarded as the “agents” of the 6015 retailer are not required to hold seller’s permits because of their sales of 6015 property. For the purposes of the administration of the Sales and Use Tax Law their sales are regarded as sales of the 6015 retailer.

If the only sales of tangible personal property by such an “agent” are sales of 6015 property, a single sale of the “agent’s” business assets is an occasional sale.

PRD: gj