

M e m o r a n d u m**410.0011**

To: Ms. Sue Coty
Compliance Program Manager

Date: May 3, 1996

From: Gary J. Jugum
Assistant Chief Counsel

Subject: Autographed Sports Memorabilia

The Civil Code provisions dealing with autographed sports memorabilia were amended in 1995 to make reference to the State Board of Equalization. See Civil Code section 1739.7; AB 434.

That law now provides that certificates of authenticity must "indicate the last four digits of the dealer's resale certificate number from the State Board of Equalization." Civ. Code § 1739.7(b)(6). The law further provides that "no person shall represent himself or herself as a dealer in this state unless he or she processes a valid resale certificate number from the State Board of Equalization."

This agency does not enforce or administer the autographed sports memorabilia law. However, we do have the duty to ensure that persons selling sports memorabilia at locations in this state properly pay California sales tax.

We have been advised by a Mr. [X] that a major sports memorabilia event will be held in the near future in the Los Angeles area. It is his belief that a large number of out-of-state dealers will be making sales of autographed memorabilia at that event. It is his belief that the out-of-state dealers generally are not registered to pay sales tax, to the detriment of competing California-based businesses.

We are furnishing this information to you to take such steps as you may think appropriate, if any, to ensure proper enforcement of the California Sales Tax Law. We have given your name and telephone number to Mr. [X] should he wish to provide this agency with more information in regard to the event in question.

GJJ:sr

cc: Mr. Glenn A. Bystrom - MIC:43
Mr. Dennis Fox - MIC:92
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