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**STATE BOARD OF EQUALIZATION**

August 25, 1966

R--- K---, Ltd.  
General Offices  
No. X --- Street  
--- ---, CA XXXXX

SY BH XX-XXXXXX

Attention: Mr. S--- D---

Gentlemen:

This is in reply to your letter of August 4, 1966.

It was our understanding from your letter of July 8 that the matter of the application of sales tax with respect to alteration charges had been cleared up. However, inasmuch as it has not, we will cover your specific inquiries.

Business Taxes General Bulletin 66-17 applies to charges for alterations on new men's clothing. It does not apply to charges for alterations to new women's clothing.

Under the bulletin, charges for putting cuffs on new uncuffed trousers are subject to sales tax. Since this bulletin concerns the application of tax to men's clothing, charges for shortening sleeves on new men's shirts and altering new men's dressing gowns are subject to sales tax.

You also inquired as to whether charges for "repairing men's shoes" are subject to sales tax. If the shoes are new, and the customer requests the addition of metal or plastic heel inserts, replacing of rubber heels for leather heels or stretching of the shoes, such addition, replacing or processing would constitute fabrication and, if an addition charge were made therefore, it would be subject to sales tax. If, on the other hand, the shoes are not new, replacement of worn soles, heels, etc., would be repair operations and the tax would apply as indicated in sales tax ruling 33, copy enclosed.

Very truly yours,

George A. Trigueros  
Associate Tax Counsel

GAT:mm  
Enclosure  
cc: --- --- - District Administrator