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**STATE BOARD OF EQUALIZATION**

March 19, 1952

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Gentlemen:

This is in answer to your letter of February 5 regarding the application of the sales tax to charges made by you to an oil company to which you sold a 6,000 gallon semi-trailer for having the semi-trailer calibrated and sealed as requested by your customer.

It appears that this operation represents either "producing, fabricating, processing ... of tangible personal property for a consideration for consumers ..." within the meaning of Section 6006(c) of the Sales and Use Tax Law which defines such producing, fabricating, or processing as a sale, or that the operation is included in that portion of Section 6012 which defines gross receipts subject to tax as including "Any services that are a part of the sale".

We understand that the operation consists of placing a known quantity of liquid in the tank and then by appropriate markings showing the gallonage at various levels and then sealing the measuring apparatus so that it cannot be changed. Apparently you performed at least a portion of the labor involved for which you made the charge and, the transportation charge is presumably the delivery of the truck to the customer. In view of the sections of the law above referred to, it is our opinion that your total charge is taxable, subject to the possibility that the charge for transportation could be excluded from the measure of the tax if it is a fact that the charge was for transporting a truck after title thereto had passed to your customer.

Without further information we cannot determine the point at which your customer took title to the truck. In this connection see Sales and Use Tax Ruling 58, copy enclosed.

Very truly yours

E. H. Stetson  
Tax Counsel

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