



STATE BOARD OF EQUALIZATION

February 14, 1950

Mr. O--- M. R---
XXX - XXX --- Street
--- ---, California

Account No. B-XXXXXX

Dear Sir:

This will acknowledge your letter of January 31, referring to our discussion in this office on November 29, 1949.

We wish to confirm that the sales tax will be applicable with respect to the charges for painting of canvas gang plank curtains for steamship lines, unless the curtains have been previously painted and the painting is a repainting operation in order to restore them to their original condition. We also confirm that the tax will not be regarded as applicable with respect to charges for placing lettering on these curtains. Although not so stated in your letter, it is my recollection that the lettering consisted of placing the name of the steamship company on the curtains.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:fb
Enclosures

cc: B--- S---