

**M e m o r a n d u m****435.1000**

To: San Diego – Auditing (JHMcC)

Date: April 1, 1958

From: Headquarters – Sales Tax counsel (JJD)

Subject: X-----

It is our opinion that the charges made by the taxpayer in connection with his plastic laminating of membership cards, identification cards etc., should be considered as taxable sales, the entire gross receipts from which are subject to sales tax. Although this is a very close question, we believe that the taxpayer should be considered as selling an item of tangible personal property rather than rendering a service.

The question of whether or not engraving done by the taxpayer is taxable fabrication depends, of course, on the new or used status of the property being engraved.

J. J. Delaney

JJD:ch