



STATE BOARD OF EQUALIZATION

November 10, 1964

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Dear Mr. X-----:

This is in reply to your letter of October 15 in which you request any pertinent rulings or administrative decisions regarding the application of the Sales and Use Tax Law to the sale of musical arrangements.

You are correct in your understanding that we do not regard the services of a musical arranger as the taxable fabrication of tangible personal property insofar as his work product is embodied in a manuscript for transmittal to the person who buys the arrangement. Where multiple copies are prepared, however, the price of the copies are regarded as the fabrication of personal property rather than the sale of services. The sale of printed sheet music, for instance, is considered a sale of tangible personal property.

The board has not issued any rulings particularly directed to this single area; however, we are enclosing copies of rulings 1 and 19 and Business Taxes General Bulletin 61-4. The bulletin is directed to the application of the tax to the production of motion pictures and notes that the charges of music arrangers to producers is not taxable.

If you have any further question, please do not hesitate to write to us again.

Very truly yours,

E. H. Stetson
Tax Counsel

By: Phillip R. Dougherty

PRD:spg

Enc.

Cc: Out-of-State – District Administrator