



STATE BOARD OF EQUALIZATION

January 24, 1952

Gentlemen:

This is in answer to your letter dated January 2, 1952, regarding the applicability of the sales tax to the charge for the perforating of casing.

In our opinion this operation constitutes a producing, fabricating, or processing within the meaning of Sales and Use Tax Ruling 15, copy enclosed. Accordingly, assuming that you are the consumer of the casing, the charges made for perforating same are subject to the tax in accordance with Ruling 15.

Very truly yours,

E. H. Stetson
Tax Counsel