

# Memorandum

435.1520

To: Evaluation & Planning (BN)

Date: June 5, 1968

From: Tax Counsel (GLR)

Subject: Proper Application of Sales Tax to Charges for  
Attaching Bindings to Skis

In our telephone conversation of June 3, you requested our opinion as to the proper application of sales tax to charges for attaching bindings to skis.

It is our opinion that the attachment of bindings to new skis is a step in the processing of tangible personal property under Ruling 15. Accordingly, charges for attachment of bindings to new skis are taxable regardless of whether the skis and bindings are furnished by the customer or the person who attaches them. However, labor charges for replacing bindings on used skis is a repair operation which is exempt from sales tax.

GLR:kc [lb]