



STATE BOARD OF EQUALIZATION

July 11, 1963

Mrs. L--- H. B---
XXXX XXnd Street
--- XX, California

Dear Mrs. B---:

This is with reference to your letter of July 2, 1963, in which you ask about sales tax provisions as applied to the sale of certain ornamental plants.

The sale of ornamental plants, unless sold for resale, are subject to tax. Enclosed is a copy of the California Sales and Use Tax Law. Revised copies of these pamphlets are being prepared and will be available later this year. On pages 5 -7 of the California Sales and Use Tax Law pamphlet you will find an analysis of the law.

For answers to questions on cost of a seller's permit and frequency of reporting sales to the board, we suggest you contact our district office at 1020 N Street, Room 148, Sacramento, California, telephone number 445-4911.

Very truly yours,

Robert H. Anderson
Assistant Counsel

RHA:md

Enclosure

cc: --- – District Administrator