

January 1, 1961

Gentlemen:

This is in reply to your letter of December 15, 1960, concerning the applicability of sales tax to your operation. You say you operate a public stenography office covering all types of secretarial service, including mimeographing. In general, public stenography is the sale of a service and not covered by the California Sales Tax Law. This includes taking dictation and typing.

Mimeographing, however, is considered under Ruling 24, copy enclosed, as fabrication labor and, thus, within the definition of Section 6006(b) of the California Sales and Use Tax Law, copy enclosed. You should obtain a seller's permit from the district office nearest you, which is located at 108 West 6th Street, San Bernardino. Our representative there will be happy to answer any further questions you might have concerning sales tax.

Very truly yours,

E. H. Stetson
Tax Counsel

By
John H. Knowles

JHM/o'b [at]