

April 1, 1950

REDACTED TEXT

This is in reply to your letter of March 30, in which you describe your proposed operations, requesting information as to whether you require a seller's permit under the Sales and Use Tax Law.

From the contents of your letter and from Mr. Gregory's description of your activities given to me by telephone at the time of your call at his office, it is our opinion that you are engaged in a service enterprise and will be regarded as the consumer and not the retailer of the tangible personal property used in connection with rendering this service. It is understood that you furnish information to your membership through the medium of cards or letters and that these are furnished only to those clients for whom you render the services described, and that you make a lump-sum charge regardless of the number of cards or letters that you might furnish to a member.

We are sending a copy of this letter to our Stockton Office for the records of that office. In the event that office has any additional information which it believes has not received full consideration, such information will be taken into account and should it appear that our conclusion as expressed herein is not warranted by the facts, we will advise you accordingly.

Very truly yours,

E. H. Stetson  
Tax Counsel

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