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January 27, 1994

This is in response to your letter of October 14, 1993.

On behalf of public housing authorities in Southern California, you have inquired about tax-exempt status under the Sales and Use Tax Law. You point out that such authorities are public bodies, corporate and politic.

The California Sales and Use Tax Law provides that "person" includes "any county, city and county, municipality, district or other political subdivision of the state..." (Rev. & Tax. Code § 6005.) Retail sales made by public housing authorities are subject to tax. Retail sales made to public housing authorities are subject to tax. While there is a sales tax exemption for sales made to the United States, there are no exemptions for sales made to or by political subdivisions of this state.

Sincerely,

Gary J. Jugum
Assistant Chief Counsel