



STATE BOARD OF EQUALIZATION

Dear Mr. _____:

Your letter of February 12 addressed to the Secretary of State has been referred to this Board for reply.

You are advised that a person desiring to engage in business in this State as a seller of tangible personal property must obtain a permit from this Board. He must also pay the sales tax on his sales which are subject to the tax.

In our opinion sales of coins and stamps as collectors' items are subject to sales tax. Enclosed is an application for a seller's permit together with a sample sales and use tax return. When filled in, the application should be presented, together with the \$1.00 fee, to our Sacramento office, 1020 N Street.

You should also inquire from county and city officials concerning the local requirements for your type of business.

Very truly yours,

E.H. Stetson
Tax Counsel