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**STATE BOARD OF EQUALIZATION**

April 26, 1955

Dear Mr. \_\_\_\_\_,

We are in receipt of your letter of April 14 requesting a ruling as to your liability for California retail sales tax with respect to the business operations described in your letter, and the enclosure therewith.

From a review of these data it is our opinion that your customers desire to receive and pay for tangible personal property; namely, a map. Thus, the order form, "Encl. (E)", is entitled "Application for Copy of Recorded Property Map" and further provides that "A copy of this official map indicating the exact size and location of your property's boundaries, will be mailed to you within 10 days after receipts of a \$3.00 fee within the enclosed envelope".

We note your comment under Paragraph 3 of your letter that the major part of your service consists of research and preparation of legal descriptions, drafting, computations, etc. Nevertheless, if the end product desired is a map, the fact that a large portion of the price is attributable to services involved in the preparation of the map is immaterial.

Section 6012 of the Sales and Use Tax Law defines gross receipts as the total amount of the sale price without any deduction on account of "The cost of the materials used, labor or service cost, interest paid, losses, or any other expense", and includes "Any services that are a part of the sale". In interpreting similar statutes the Courts have quite consistently held that the total amount paid by the purchaser is the measure of the tax, even though by far the largest part of said amount represents payment for the skill and services rendered by the seller in producing the article of tangible personal property delivered by the purchaser.

We recognize that charges for engineering services and other forms of services are not taxable where the customer bargains for such services rather than for property which can be produced only by the exercise of some particular skill. It appears that in your case the preparation of the maps does not involve more than copying or transferring onto the map to be delivered to the customer existing data, descriptions, and the like.

To illustrate the difference between the maps supplied by you and a nontaxable service operation, we might use as an example a customer who desires to be informed as to the number of vehicles passing a given street corner per day. He engages someone to determine that information through observation or other means of counting, and the results are given to the customer in one of several forms, either tabulated, or possibly graphically illustrated by means of a map. Here, however, the customer desires and bargains for the service of ascertaining certain facts. We believe that your customers bargain certain data already available from other sources.

You, of course, may buy for resale and without payment of tax the paper, ink, folders, and other components of the maps sold to your customers. Thus, if you furnish a blue print you could obtain the blue print from the blue print company without tax by furnishing the company your resale certificate, which you are qualified to give inasmuch as you now hold a Seller's Permit \_\_\_\_\_.

Very truly yours,

E. H. Stetson  
Tax Counsel