This is in regard to your memo of February 6, 1968.

It is our understanding that “C” credit cards are mailed from New York to its members all over the United States. Printed on the back of each card is the statement, “This card is the property of “C” and must be surrendered on demand.”

In reply to your inquiry, it is our opinion that the “C” is the consumer in this state of those cards which are sent to members in this state. Accordingly, “C” is subject to use tax with respect to its cost of the credit cards purchased from out-of-state manufacturers which were mailed to “C” members in California.