



STATE BOARD OF EQUALIZATION

November 20, 1964

D--- P--- C---, Inc.
P.O. Box XXXX
--- XX, California

Attention: Mr. J. C. N---
President

SC-K-XXXXXX

Gentlemen:

Upon reviewing your letter of November 19, 1964 and its enclosures, it appears clear that although two separate documents are involved, one being a contract for the furnishing of 64 Prestressed Concrete Girders by you, and the other for the erection of said girders, the two documents should be treated as a single construction contract for purposes of application of sales and use taxes under ruling 11, copy enclosed. Each contract bears the same date and refers to the same property.

You have explained the reason for the two separate orders as being an inadvertent failure of the prime contractor to list your name at the time of the bid, which necessitated a separate contract for the furnishing and erection of these girders.

It is our opinion that they may be treated as a single contract and tax liability determined accordingly.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:md
Enclosure

cc: Sacramento – District Administrator