



STATE BOARD OF EQUALIZATION

February 21, 1952

L--- Corporation
P. O. Box XXXX
---, Florida

Attention: Mr. B--- M---

Gentlemen:

In reply to your letter of January 22, we advise that a contractor erecting a hospital in California is regarded as the consumer of window materials incorporated into the building. Accordingly, his purchases of window materials are subject either to the sales tax or to the use tax. Whether the sales or use tax applies to a particular transaction depends in general on whether the transaction is exempt from sales tax by reason of its interstate character, as is more fully explained in Sales and Use Tax Ruling 55, copy enclosed.

As you requested, we enclose an application for a certificate of authority to collect use tax. We also enclose a pamphlet copy of the Sales and Use Tax Law, Ruling 11, and Rulings 73 through 77.

We have assumed that you have no place of business in this State. If you have, you are required to collect the use tax, as explained in the enclosed ruling.

Very truly yours,

E. H. Stetson
Tax Counsel

NBH:ja

cc: Mr. F--- T. L---