



STATE BOARD OF EQUALIZATION

November 30, 1967

Gentlemen:

In your letter of November 2 you question a determination of tax on the sales of fiberglass shower stalls by your client "K".

The facts, as we understand them, are that "K" prefabricates a complete fiberglass shower stall including walls and floor. The units are installed by permanently bonding the walls to the framing with the base laid on a poured plaster bed. Holes are then drilled in one wall to accommodate faucets and the spray head.

The fact that the shower unit is placed against unfinished interior walls is not controlling. We still must look to the language contained in Ruling 11, copy enclosed, to determine the nature of your product.

The entire prefabricated unit does not lose its identification as an accessory to a building upon installation. If removed, there would be no greater effect on the building structure than would occur if a bath tub were to be removed. The entire unit is used to handle the input and output of water carried in the plumbing of the structure.

Therefore, the stalls are plumbing fixtures as explained in Ruling 11 and the tax liability is governed by paragraph (c) and (d).

If you have further questions, please feel free to write.

Very truly yours,

T. P. Putnam
Tax Counsel

By A. Wells Petersen
AWP:lt [1b]