



STATE BOARD OF EQUALIZATION

November 21, 1951

Mr. L--- M. K---
Certified Public Accountant
XXXX South --- Avenue
--- --- XX, California

Dear Mr. K---:

This is in reply to your letter dated October 16, 1951, in which you ask how the sales tax should be handled on bids and subsequent sales invoices for the selling of window frames and window screens to contractors and subcontractors.

For your convenience, we are enclosing a copy of Sales and Use Tax Ruling 11. Pursuant to this ruling, contractors are the consumers of materials used by them in fulfilling construction contracts and the tax applies to the sale of such materials to the contractors; window frames and window screens being materials under this ruling.

Sales and Use Tax Ruling 80, copy enclosed, provides that each retailer, in the manner herein required, must indicate separately in the prices for which tangible personal property is sold or offered for sale, the amounts included in such prices which represent reimbursement of the sales tax imposed on the retailer.

Accordingly, every bid and sales invoice in question must show separately the amount of tax reimbursement which has been included in the total price. It is assumed that your client is a vendor and does not also undertake to place or install the window frames and screens.

Very truly yours,

E. H. Stetson
Tax Counsel

RMH:ja

cc: Wm. R. Thomson