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**STATE BOARD OF EQUALIZATION**

October 8, 1951

C--- - G--- M--- Co.  
XXX-XX --- --- Street  
--- --- XX, California

Gentlemen:

This is in reply to your letter of September 19, 1951, in which you ask concerning the application of tax to a printed notice which is placed in the pocket of a garment you manufacture, and which contains a guarantee of the garment and a description of the manufacturing company.

Please be advised that in our opinion a notice of guarantee of a garment which is given to the purchaser is a part of the property sold, and the sale to you of such a notice is a sale for resale to which tax does not apply.

On the other hand, you are the consumer of advertising material which you enclose with the property sold, and tax applies to the sale of such advertising material to you, as indicated by the last paragraph of Sales and Use Tax Ruling 49, a copy of which was previously forwarded to you on July 13, 1951.

Since we do not have a copy of the particular notice before us, we are unable to give you a definite ruling in this particular case. If you wish to forward a copy of the notice we shall be glad to give further consideration to the question.

Very truly yours,

R. G. Hamlin  
Tax Counsel

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