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**STATE BOARD OF EQUALIZATION**

July 2, 1953

Attention: Mr. ----  
Accountant

Gentlemen:

You inquire concerning the application of sales tax to your charges for resharpening and rechroming mechanical cotton picker spindles. Your work consists of grinding, sharpening, and chroming and results in the restoration of the spindle to approximately its original condition.

It is our opinion that this is repair work and is governed by the second paragraph of Sales and Use Tax Ruling 26 (copy enclosed). Accordingly, the sales tax does not apply to your charges for this type of work.

Yours very truly,

Bill Holden  
Junior Counsel

BH:ja  
cc: Fresno – Auditing