



STATE BOARD OF EQUALIZATION

May 11, 1954

Your letter of April 2
No. 123456

Attention: x---
 Secretary-Treasurer

Gentlemen:

You inquire concerning the application of sales tax to the price for recharging fire extinguishers. The price is \$1.40 of which approximately 20¢ represents the cost of materials furnished.

It is our opinion that this is in the nature of a repair or reconditioning operation and that the tax applies to the price of materials furnished but not to the labor. Accordingly, you should pay sales tax on the fair retail value of the materials furnished.

Yours very truly,

Bill Holden
Assistant Counsel

BH: ja
cc: San Francisco - Auditing