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**STATE BOARD OF EQUALIZATION**

1572 Chrome-Plating of used machinery rolls.

September 26, 1950

Gentlemen:

This is in answer to your letter of September 20 with respect to the application of the State sales tax to charges for chrome plating machinery rolls which you furnish to the plater.

Assuming that the machinery rolls are used rolls, plating of them is regarded as a repair or reconditioning operation. In general, the application of the tax to a repair or reconditioning of used or worn articles by plating is governed by the second paragraph of sales and Use Tax Ruling 26. Accordingly, the plater is regarded as the consumer of the materials used in the plating operation, if he does not make a separate charge for the materials furnished in connection with such repairs. Thus, the tax would apply to the sales price of the material to the plater, and not to the plater's charges to you.

If the machinery rolls which are plated for you are new, the plating of such rolls is regarded as a step in the production, fabrication, or processing of the finished roll, within the meaning of Ruling 15, copy enclosed. In this case, as indicated by said ruling, the tax applies to the plater's charge.

Very truly yours,

R. G. HAMLIN  
Associate Tax Counsel

RGH:HB

cc: