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**STATE BOARD OF EQUALIZATION**

March 3, 1953

Your letter of January 30  
Account No. 7

Gentlemen:

You ask for advice as to the application of California sales tax to the following transaction: You are presently to be engaged in constructing a project of considerable proportions for the Bureau of Reclamation outside the state of California. Prior to moving on to the job you plan to purchase various tools, equipment and materials from California firms with the intention of carrying these items on your own trucks to the out-of-state job site.

Our San Diego office has informed you that such purchases would be subject to the California sales tax. It is our opinion that the advice of our San Diego office was correct. Under Ruling 55, Section A-2-(b), copy enclosed, the sale of the tools and equipment to you, since sold and delivered in California, would be sales in this State and subject to tax regardless of your intention to transport the property outside of the State.

Yours very truly

E. H. Stetson  
Tax Counsel

JHM: ja  
cc: San Diego - Tax Administrator