



STATE BOARD OF EQUALIZATION

October 27, 1953

The D--- M--- Company
XXX --- Street
---, Massachusetts

Attention: Mr. R. H---
Accounting Department

Your letter of August 18
Account No. OS-X-XXXXX

Gentlemen:

You inquire concerning the application of sales tax to a sale of matches for use as ships stores on an ocean going tanker engaged in interstate or foreign commerce. The operator of the tanker takes possession of the matches in San Francisco.

We enclose a copy of Sales and Use Tax Ruling 55, Interstate and Foreign Commerce. It is our opinion that the sale does not fall within the exemption stated in Section A-1-(d) of Ruling 55 and is therefore taxable under Section A-2-(b) of Ruling 55.

Yours very truly,

Bill Holden
Junior Counsel

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cc: --- ---