



STATE BOARD OF EQUALIZATION

January 27, 1966

[X] Corporation
[X] Corp. – R--- S--- C---
XXXX --- ---
---, NY XXXXX

-- -- XX-XXXXXX

Attention: Mr. --- ---
Manager, Tax Department

Gentlemen:

This is in reply to your recent question on the taxability of the XXX and YYY Office Copiers' monthly use charges and unit copy charges.

Upon investigation it appears that [X] copiers do not require specific paper. Consequently, the 3 1/2 cents per copy charge in no way represents gross receipts from the transfer of tangible personal property.

Therefore, we entirely agree with the analysis expressed in your letter to us of January 14, 1966. Both the flat charge and the per copy charge are considered rental payments for the rental of tangible personal property.

If you have any further questions on this or other applications of the Sales and Use Tax Law, please do not hesitate to write to us again.

Very truly yours,

Philip R. Dougherty
Assistant Counsel

PRD:em

cc: Out-of-State – District Administrator
New York