



---

**STATE BOARD OF EQUALIZATION**

November 3, 1950

Mr. C--- L. C---  
XXXX --- Avenue  
---, California

Re: SR --- XX-XXXXXX

Dear Sir:

This is in answer to your letter of October 31 in which you request an opinion with respect to the application of the State sales tax to repairing and relining of dentures by dental laboratories, which you may publish in the bulletin of the California Dental Laboratory Society.

The application of the State sales tax to charges for repair operations and to materials furnished in connection therewith is governed by Sales and Use Tax Ruling 26, copy enclosed. As indicated by the second paragraph of said ruling, if the value of the materials used in repair work is insignificant in relation to the charges for labor performed and a separate charge is not made for such materials, the repairman is regarded as the consumer of the materials. This rule appears applicable to repairers of dentures by dental laboratories and we, therefore, regard such laboratories as consumers of materials used in making such repairs.

The tax will, accordingly, apply to the cost price of the materials used in the repair work for which the laboratory makes a lump-sum charge.

Very truly yours,

R. G. Hamlin  
Associate Tax Counsel

RGH:HB

cc: John B. Evans