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**STATE BOARD OF EQUALIZATION**

Sacramento

December 3, 1956

To: Santa Barbara - Auditing (FGP)  
From: Headquarters - Sales Tax Counsel (GAT)  
Subject: Taxidermists

In your letter of November 21, you inquired about application of tax to charges made by taxidermists and the possible inconsistency between Ruling 15, under which tanning of hides constitutes taxable processing; and Ruling 10, under which taxidermists are consumers of materials used in mounting skins and heads. Apparently, all skins are tanned or processed by the taxidermist before they are mounted.

It is our opinion that the tanning of an animal skin by a taxidermist, for the purpose of preparing it for mounting, does not constitute taxable fabrication or processing under Ruling 10. This would include the tanning of a bear skin for the purpose of converting it into a rug or wall hanging. However, if the skin is tanned for some purpose other than preparing it for mounting, e.g., converting a deer hide into leather, the charge for such tanning and processing is taxable under Ruling 10.

It is also our opinion that true limbs, plaques, wood and iron stands, and hardware used by taxidermists to mount the animals, constitute "materials used in mounting" under Ruling 10, and are consumed by the taxidermist unless he makes a separate charge therefor.

George A. Trigueros

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