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**STATE BOARD OF EQUALIZATION**

0025 Installer purchases fixtures tax-paid, required to hold permit

Sacramento  
October 19, 1950

X-----,

Attached is a copy of a letter from the above-named individual and a copy of our reply.

Our reply should be largely self-explanatory, but we wish to emphasize, and it is clearly so stated in Sales Tax General Bulletin 39-22 dated July 21, 1939, that any contractor installing fixtures is required to hold a permit. The bulletin states "He [the contractor] must continue to file returns periodically with respect to fixtures installed, since under the ruling he is the retailer of all such fixtures." The bulletin states further that a plumber's or electrician's permit may be cancelled (and this would include a venetian blind contractor) provided "a. That he is not making sales, i.e., is not making over-the-counter retail sales, nor 'jobbing sales,' nor installation of fixtures." (Underscoring added.)

Accordingly, X-----, should retain his permit and file returns, even though he may purchase his venetian blinds tax paid.

EHS:ph