

**M e m o r a n d u m****420.0072**

To: San Diego – Principal Auditor (WLW)

Date: May 18, 1972

From: Staff Counsel (GLR) – Headquarters

Subject: County of San Diego

In your memo of May 10, 1972 you raise the question whether the furnishing of copies by a county of certain public records which are required to be furnished under Sections 6256 and 6257 of the Government Code are exempt from sales tax notwithstanding the fact that there may be no statute or ordinance setting forth the fee that is to be charged for such copies. In other words, the county merely charges a reasonable fee.

Under these circumstances, it is our opinion that the furnishing of a single copy is not taxable even though there is no ordinance setting the fee that is to be charged. However, this conclusion does not extend to supplying multiple copies. If a person wants more than one copy of the document, the charge for making the additional copy should be subject to tax. This is based on the fact that Section 6256 only requires that a single copy be supplied.

GLR:lb

Cc: Mr. Donald J. Hennessy