

Memorandum

420.0085

To: X-----

Date: August 15, 1980

From: Mary C. Armstrong
Legal

Subject: Sale of Departmental Manuals and Photograph Reprints
X-----

Your memorandum of July 10, 1980 to X----- has been referred to the legal staff for reply. Your inquiry concerns the correct application of tax to your department's sale of certain publications.

We understand that your department sells procedure manuals, guides and orders primarily intended for internal or allied agency use and manuals and handbooks intended for public sale and use. You note that generally speaking all these documents are public records as defined in the Public records Act (Government Code Section 6250 et seq.) although some of the documents are designed for public sale and use.

Sales and Use Tax Regulation 1528 (a)(2) provides in part that:

“...The tax does not apply to charges for securing from a public agency and delivering copies of records which the public agency is by law required to furnish to the general public....”

We have previously concluded that tax does not apply when a public agency sells copies of documents requested pursuant to the California Public Act. Tax does apply to the sale of documents designed for public sale and use which are sold for informational purposes and not because of a specific request pursuant to the California Public Records Act.

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In a supplemental memorandum, also dated July 10, 1980, you requested confirmation of the procedure to follow when selling traffic accident photograph reprints to members of the public.

Under Sales and Use Tax Regulation 1528 (a) (2), tax would not apply to your sale of traffic accident photograph reprints. Tax would apply to your purchase of the reprints from your

vendor. You may build the cost of the tax into your charges to the public for the reprints however. You may not, however, separately state an amount labeled tax, tax reimbursement or the like when you sell the photographic reprints.

MCA:ba