



**STATE BOARD OF EQUALIZATION**  
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*Executive Secretary*

March 12, 1985

Dear X-----,

Your letter of December 21, 1984, to Mr. Tokutomi of our Return Review Unit was referred to the undersigned for reply.

You indicated that, for a fee, your business will imprint customers' fingerprints on cards furnished by such customers for use by them in applying for various licenses. You wondered whether sales tax was due with respect to the fees in question.

Revenue and Taxation Code Section 6006, subdivision (b) defines "sale" to include:

"(b) The producing, fabricating, processing, printing, or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting" (see, also, Reg. 1526, copy enclosed).

As you know, retailers such as yourself are required to report sales tax based upon their gross receipts from retail sales in California (Rev. & Tax. Code §§ 6007, 6012, 6015, 6051).

Applying the foregoing provisions of the law to the facts in this matter leads us to conclude that the fingerprinting fees in question are subject to tax. Your business, in effect, utilizes customer-furnished materials, i.e., the blank card and the customer's fingers, to imprint the card, thereby bringing the transaction within the purview of section 6006, subdivision (b). Essentially, your activities result in the creation or production for the first time of the desired article, i.e., an imprinted fingerprint card. In the past, we have considered charges for similar activities to be subject to tax (see, e.g., BTLG anno. 435.0300).

Very truly yours,

E. Leslie Sorensen, Jr.  
Tax Counsel

ELS:rar

Enclosure