



STATE BOARD OF EQUALIZATION

January 12, 1950

S--- and R---
XXX --- --- Street
--- --- XX, California

Gentlemen:

This is in answer to your letter for December 27 with respect to the application of State sales tax to a charge by your client for converting a television set owned by a customer to a larger screen size.

It is our opinion that your client is the retailer of the parts and materials furnished in connection with the conversion of the customer's television set to a larger screen size. Accordingly, if the charge for the labor of installing such parts and materials are separately stated, the tax will apply only to the retail selling price of such parts and materials.

Paragraphs 2 and 3 of Sales and Use Tax Ruling 26, referred to in your letter, refer to specific types of repair operations and do not appear to be pertinent to the operations herein involved.

If the conversion is to a new television set sold by your client and is a service rendered as a part of the sale of such set, the tax will apply to your client's full charge for the converted set.

Very truly yours,

R. G. Hamlin
Associate Tax Counsel

RGH:HB
Enclosures

cc: Mr. Wm. R. Thomson