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**STATE BOARD OF EQUALIZATION**

September 10, 1965

Gentlemen:

Under date of August 19, 1965, you wrote to our Los Angeles Subdistrict office for our interpretation of the meaning of section 1 of Assembly Bill No. 1086. Your letter has been referred to this office for reply.

The reason for the legislation is to forestall any possible contention that under the provisions of the new Uniform Commercial Code, the place of sale might be deemed to be other than the place where the property is physically located at the time of sale. There are some provisions in that code which might be interpreted as providing for a different place of sale. It is not expected that this change will cause any different application of the tax notwithstanding the changes that were made in the Uniform Commercial Code.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:fb      [lb]