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February 18, 1994

REDACTED TEXT

Dear Ms. REDACTED TEXT:

This is in response to your letter of February 7, 1994.

We understand that you are a face painter, someone who paints faces for kids at fairs and sometimes at parties. It is your understanding that you are not required to hold a California seller's permit and that sales tax does not apply to your charges.

You are correct. You are not selling tangible personal property. You are performing a personal service. Painting faces is like painting fingernails. Sales tax does not apply.

Very truly yours,

Gary J. Jugum
Assistant Chief Counsel

GJJ:sr

bc: Ms. Joan Armenta-Roberts – MIC:40
(Please annotate this letter.)

All Sales and Use Tax Attorneys