



STATE BOARD OF EQUALIZATION

January 14, 1965

Attention:

Gentlemen:

In reply to your letter of December 30, there are no provisions in the California Sales and Use Tax Law exempting sales of fire apparatus or sales to governmental agencies, incorporated municipalities, or voluntary firemen's organizations. Accordingly, the tax applies to all such sales, unless the tax is inapplicable for some other reason, as where the property is purchased for resale.

Very truly yours,

Patricia McKinney
Assistant Counsel