



STATE BOARD OF EQUALIZATION

Sacramento
July 22, 1957

San Jose – Tax Administrators (SE)

Headquarters – Sales Tax Counsel (JJD)

This is in reply to your letter of June 26 concerning the application of the tax to purchases of materials by construction contractors who are to use said materials for the construction of improvements to real property on San Nicholas Island.

Article 21 of the California Constitution describes the boundary of California as including “all the islands, harbors, and bays along and adjacent to the coast.” Section 23156 of the Government Code describes the boundaries of Ventura County as including “the islands of Anacapa and San Nicholas”. Accordingly, it is our opinion that San Nicholas Island is in the State of California and subject to the jurisdiction thereof except to the extent that such jurisdiction is in conflict with the jurisdiction of the United States in carrying out its governmental purposes in the use of San Nicholas Island. It is therefore our opinion that the California Sales and Use Tax Law is full applicable and that the purchase of materials for construction use on the island would not be exempt under Section 6386 of the Sales and Use Tax Law.

J. J. Delaney