



STATE BOARD OF EQUALIZATION

March 23, 1960

Attention:

Gentlemen:

In your letter of March 7 you state that you have obtained a bid to build a concession trailer for the _____ School District. You ask whether the finished product is taxable to the District.

Your gross receipts from the sale of this trailer to the School District are subject to the sales tax. There is no exemption provided by law applicable to sales to school districts. The tax is measured by the total sales price of the trailer to the purchaser.

Very truly yours,

E. H. Stetson
Tax Counsel