



STATE BOARD OF EQUALIZATION

October 8, 1962

R--- M--- Company  
XXX --- Street  
--- ---, CA XXXXX

Attention: Mr. D--- R. B---

Gentlemen:

This is in reply to your request of September 21, 1962 for information regarding the applicability of tax to the sale of advertising spaces on your maps.

As we understand the facts, you have collected tax reimbursement on the sale of advertising spaces themselves apart from the sale of the maps.

Section 6051 of the Sales and Use Tax Law (copy enclosed) imposes a tax on the retailer for the privilege of selling tangible personal property at retail. However, since the sale of the advertising space itself does not constitute a sale of tangible personal property, we are of the opinion tax will not apply to your sale of advertising spaces on your maps.

Very truly yours,

E. H. Stetson  
Tax Counsel

By \_\_\_\_\_  
Charles C. Kobayashi

CCK:ls  
Enclosure

cc: --- --- - District Administrator