



STATE BOARD OF EQUALIZATION

January 24, 1952

Mr. C--- N. M---
XXX --- Avenue
---, California

- - XXXXX

Dear Mr. C---r:

This is in answer to your letter of January 11 in which you request a copy of sales and use taxes ruling 23 and a clarification of the treatment of traveling expenses incurred in producing the photograph.

We are enclosing a copy of ruling 23, as you requested. You will especially note the second sentence of the first paragraph thereof. Travel expenses and cost of meals, if charged to the customer, are part of the sale price of the photograph. Accordingly, the tax applies to the entire price of the photograph without deduction of expenses and cost of meals or other expenses of doing business.

Very truly yours,

E. H. Stetson
Tax Counsel

NBH:ja

cc: Mr. John J. Hayes