



STATE BOARD OF EQUALIZATION

April 21, 1954

Gentlemen:

You inquire concerning the application of sales tax to the sale to a store operator of receipt paper. Receipt paper is a plain paper roll slit to fit a cash register and upon which is printed the vendor's name and the amount of the transaction. It is the receipts which are given to the customer upon the purchase of merchandise.

The sales tax applies to retail sales of tangible personal property. A retail sale is defined as a sale for any purpose other than resale in the regular course of business. It is our opinion that the store operator is using the receipt paper as a part of his accounting system and primarily for the internal control of cash. Accordingly, the receipt paper is purchased for some purpose other than resale in the regular course of business and the sale in question is at retail and therefore subject to the tax.

Yours very truly,

Bill Holden
Assistant Counsel