



STATE BOARD OF EQUALIZATION

November 10, 1952

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Dear ---:

Following further review of this matter after receipt of your letter of June 20, we are unable to recommend to the Board that use tax was erroneously determined to be due with respect to kinescopes shipped to your client's stations or its affiliate stations in this state and first used in this state even though subsequently used elsewhere than in California.

We believe that those kinescopes first used in this state were purchased for use in this state within the meaning of the Sales and Use Tax Law, even though they are subsequently used elsewhere, and perhaps are properly regarded as purchased for use in other states as well as California.

Our file indicates that all of the advertising materials with respect to which use tax was determined to be due were shipped to the taxpayer in this state. If your client's records indicate otherwise, please let me know. In the event your client desires a hearing before the Board, please advise so the matter may be scheduled for hearing at an early date.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS;ph
cc: Los Angeles – Tax Admin.