

600.0440

June 18, 1957

Attention REDACTED TEXT

1941.80 Fishing Tackle. Sales of fishing tackle, such as nets, lines and fish hooks are not exempt, but sales of lag screws, nails and hooks used for repairing an exempt fishing boat are exempt. 6/18/57.

Gentlemen:

This is in reply to your telephone inquiry of June 17, relating to the application of sales tax to the sale of lag screws, nails and hooks used for repairing a fishing boat.

Under the provisions of Section 6368 of the Sales and Use Tax Law and Ruling 51.5, copies enclosed, the tax does not apply with respect to the property used for repairing and becoming a component part of watercraft for use in commercial deep sea fishing operations outside the territorial waters of this State. Therefore, if the aforementioned lag screws, nails and hooks are used in the repairing of such watercraft, the sale is exempt from the application of sales tax. Fishing tackle, such as nets, line and fish hooks are not exempt.

Enclosed is a copy of the watercraft exemption certificate which you requested.

Very truly yours,

Warren W. Mangels
Associate Tax Counsel

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Enclosures

cc: Sacramento - Compliance