

1841 Place of sale is where vending machine is located.

710.0040

PLEASE RETURN
TO LEGAL FILES

May 29, 1956

REDACTED TEXT

In answer to your letter of May 15, addressed to Mr. Dizwell Pierce, Secretary of this Board, we advise that the place of sale for purposes of State-administered local sales taxes in, in the case of sales made through vending machines, the place where the vending machine is located. You should, therefore, allocate your vending machine sales by the county in which the machines are located, by attaching to your return a statement showing the amount of sales made in any of the seven counties with a local tax.

These counties are: Sacramento, Los Angeles, Orange, Mono, San Benito, Mariposa and Inyo.

Very truly yours

E. H. Stetson
Tax Counsel

EHS: ds

cc: Inglewood-Compliance