REGULATION 1571. FLORISTS.

Reference: Section 6012, Revenue and Taxation Code.

(a) DEFINITION. For purposes of this regulation, the term "florist" means a retailer who conducts transactions for the delivery of flowers, wreaths, etc., through a florist delivery association utilizing telephonic, electronic, or other means for the transmission of orders, except that the term "florist" shall not include any retailer who does not fulfill other florists' orders for the delivery of flowers, wreaths, etc.

(b) APPLICATION OF TAX.

(1) Tax applies to amounts charged by a florist to ~~his~~ customers for the delivery of flowers, wreaths, etc., to points within California, even though ~~he~~ the florist instructs another florist to make the delivery, but in such case tax does not apply to amounts received by the florist making the delivery.

(2) Tax applies to amounts charged by florists who receive orders for the delivery of flowers, wreaths, etc., to points outside this state and instruct florists outside this state to make the delivery.

(3) The measure of tax includes charges made for ~~telegrams~~ faxes or telephone calls whether or not the charges are separately stated. A "relay" or other service charge, made in addition to the charge for the ~~telegram~~ fax or telephone call, must also be included in the measure of tax.

(4) Tax does not apply to amounts received by California florists who make deliveries in this state pursuant to instructions received from florists outside this state.

(5) When a retailer of flowers who is not a florist instructs a California florist to make a delivery of flowers, wreaths, etc. in California, tax does not apply to the amounts received by the florist making the delivery, nor shall the florist making the delivery be treated as a drop shipper within the meaning of Regulation 1706.

(6) When an out-of-state florist instructs a California retailer of flowers who is not a florist to make a delivery of flowers, wreaths, etc. in California, tax does not apply to amounts received by the retailer making the delivery, nor shall the retailer making the delivery be treated as a drop shipper within the meaning of Regulation 1706.