



STATE BOARD OF EQUALIZATION

June 10, 1968

[X]

Dear Mr. [X]:

This is to advise you it has been previously decided that charges for fitting and training services included in the sale of a set of contact lenses are not subject to sales tax.

However, all charges made in connection with the obtaining of the lenses as well as amounts charged for the lenses themselves are subject to tax.

In checking our files we do not find you registered as a holder of a seller's permit. Since you are a retailer of tangible personal property it will be necessary that you obtain such a permit. If you will contact our Sacramento office, Room 148, 1020 N Street, telephone Hickory 5-4711, they will be happy to assist you in making application for said permit and advise you concerning tax reporting requirements.

Very truly yours,

J. J. Delaney
Assistant Counsel

JJD:rg

cc: Sacramento - Mr. Bernard D. Doyle

Taxpayer's letter indicates that he was advised by our Sacramento office to the effect that fitting and training service charges were subject to sales tax. Apparently notice of a previous contrary ruling by the legal staff has not been brought to your attention.