

350.0000 MEMORIAL DEALERS—Regulation 1572

[350.0004](#) **Adding Second Inscription.** Sales tax does not apply to charges made to add a second inscription to an existing cemetery granite marker. The transaction is nontaxable because the inscription is added to real property. It would be nontaxable even if the granite marker were removed from the site, the inscription were added, and the marker were returned to the site because the second inscription to an existing marker is repair labor.

On the other hand, sales tax does apply to charges made for a new inscription plate, added to an existing cemetery bronze marker. This transaction is taxable because the provider is selling tangible personal property, the new inscription plate. 12/18/95.

[350.0020](#) **Structures.** A memorial dealer is not the retailer of a sarcophagus, columbarium, mausoleum or other type of structure which is designed and constructed for the purpose of housing the dead, and which, as to construction is subject to the provisions of Part 5 of Division 8 of the Health and Safety Code, notwithstanding that the structure may also serve as a memorial to those interred. 10/1/68.