



STATE BOARD OF EQUALIZATION

December 27, 1955

In answer to your letter of November 30, it is our opinion that Ruling 19, "Motion Pictures", does not apply with respect to slide films. Accordingly, we believe that a person who produces slide films is a retailer rather than a consumer of the completed films with sales tax applying accordingly to whatever charge is made to the purchaser.

As you state conflicting rulings were apparently received from our Los Angeles office, we are asking that office for an explanation of the apparent conflict in order that the matter may be clarified for all concerned.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ds