

Memorandum

515.0080

To: Mr. Wm. R. Thomson (PER)

Sacramento
January 30, 1951

From: E. H. Stetson

Subject: Robotyper Machines used to
duplicate form letters

In answer to your inquiry of January 19, it is our opinion that the process of duplicating form letters described in your memo should be regarded, for sales tax purposes, as similar to mimeographing or multigraphing and the tax, accordingly, is applicable to charges for the furnishing of letters thus duplicated.

The only reason for not regarding the furnishing of type letters as taxable is that the personal service element is considered to outweigh the sale element. It is merely a matter of degree, but we think that where letters are produced by "mass production" methods as by mimeographing, multigraphing, or some other method of duplication, the process is simply another form of printing and the charges are, therefore, taxable.

EHS:ph