



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)  
(916) 445-5550

December 18, 1991

Mr. T--- J. N---  
Vice Chancellor and General Counsel  
C--- C--- C---  
XXXX --- Street  
---, CA XXXXX

Dear Mr. N---:

This is in reply to your letter of October 16, 1991, which was addressed to Mr. E. L. Sorensen, Jr. Your letter was referred to the undersigned. We apologize for the delay in our response.

We understand that the S--- F--- C--- C--- District was recently informed by one of our auditors that sales taxes were applicable to charges made for copies of transcripts provided to students or institutions of higher education.

As you are aware, sales tax applies to the retail sale of tangible personal property. "Sale" is defined to include a transfer of title to tangible personal property for a consideration. Rev. and Tax. Code Section 6006. It has long been our position that, where copies of documents are furnished by governmental entities in accordance with law, transactions of this type constitute the performance of governmental services, notwithstanding that the entity furnishing the documents may be entitled to reimbursement for the performance of the service.

In fact, this office a number of years ago reviewed the question of the application of tax to the situation where college transcripts are furnished by educational institutions in accordance

with a statutory mandate. We concluded then, and remain of the opinion, that these are not "sale" transactions, and that the sales tax does not apply. What we did not do is communicate this interpretation throughout our organization. We have taken steps to improve our processes to insure that our representatives in local district offices have full access to the opinions issued by this office.

Very truly yours,

Gary J. Jugum  
Assistant Chief Counsel

GJJ:sr

cc: Mr. Michael Lorenz  
Senior Tax Auditor  
San Francisco District Office