

**820.0000 PLACE OF SALE FOR PURPOSES OF TRANSACTIONS (SALES) AND USE TAXES—  
Regulation 1822**

[820.0085](#) **Delivery of Poster in BART Area.** A taxpayer is in the business of printing signs and posters which are posted on billboards. The taxpayer will print a poster for a customer and deliver it to the installer in the BART district for pasting and posting on billboards outside the BART area. The customer pays the taxpayer for the poster and, also, pays the installing contractor directly.

Based upon the facts, the taxpayer is not required to ship the posters outside the BART area. Rather, the contract is merely for the delivery to the installing contractor inside BART. Accordingly, an exemption for ship-outs for these posters is not appropriate and the BART district tax applies to such deliveries in the BART area. 7/7/83.

[820.0850](#) **Redistribution of District Tax.** The District Tax Law does not have a statute comparable to section 7209, which provides for reallocation of misallocated local tax. Nevertheless, the Board had previously determined that it had the general power to redistribute tax under the District Tax Law as part of its duty to ensure that the proper tax went to the proper district.

There is no statute barring the Board from making such redistribution under its general authority to administer the tax and its contractual obligation to transmit to a district the money to which it is entitled. Since there is no specific limit on how far back the Board can go in making such redistribution as there is for local tax, the Board seems to be limited only by the three-year statute of limitations contained in section 6487. 1/7/97.