



STATE BOARD OF EQUALIZATION

April 2, 1957

Re: ---
Account: ---

Dear Mr. ---

This is in reply to your letter of March 1 asking whether a recording studio could sell film stock to a customer for use in sound recording without subjecting itself to sales tax upon its receipts from sound recordings services furnished that customer involving the use of the film sold.

It is our opinion that the furnishing of materials does not of itself subject the receipts from the sound recording services to the tax. Therefore, if property is supplied by the studio, the charge for the sound services are taxable only if they would be taxable had the customer furnished the property.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS: ds