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**STATE BOARD OF EQUALIZATION**

February 19, 1953

Gentlemen:

In your letter of February 13 you inquire concerning the application of the sales tax to your charges for doing sound recording upon your customer's tape.

We assume that your customer is a motion picture producer, within the meaning of Sales and Use Tax Ruling 19, copy enclosed. In such case the tax applies with respect to all sales to producers which are retail sales, the producer being regarded as the consumer of all tangible personal property used in producing a motion picture. Your operation of recording sound on the customer's film is a sale, within the meaning of Section 6006(c) of the Sales and Use Tax Law, quoted in full in the enclosed copy of Ruling 15.

Should your customer not be a producer, but should he be a seller of the film with the sound recorded thereon as in the case of another processor selling to a producer, your charges would not be taxable inasmuch as the work would not be done for a consumer.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph  
cc: Los Angeles - Tax Administrator