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**STATE BOARD OF EQUALIZATION**

April 28, 1953

Mr. V. D---  
Public Accountant  
XXXX --- Boulevard  
--- --- XX, California

Dear Mr. D---:

In your letter of March 30 you inquire concerning the application of the sales tax with respect to sales of optical equipment and fixtures by a person who uses the property in grinding lenses and in dispensing glasses "when the glasses themselves are not taxable when sold to the patient".

You apparently refer to an oculist or optometrist furnishing glasses to a patient but who is the consumer thereof under Section 6018 of the Sales and Use Tax Law. A person who is the consumer under Section 6018 is not regarded as selling tangible personal property and, accordingly, the sale of his equipment could be exempt under Section 6006.5 as a sale of property not held or used in the course of an activity for which a seller's permit is required.

Apparently the oculist or optometrist on behalf of whom you made your inquiry sells sun glasses and miscellaneous items with respect to which he is required to pay the sales tax. Any equipment or fixtures held or used in connection with the activity of selling sun glasses or other merchandise which is not covered by Section 6018 would be equipment held or used in an activity requiring a seller's permit, and the sale of that equipment could not, therefore, be exempt as an occasional sale.

We trust that this clarifies our prior letter.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: Los Angeles – Tax Administrator