



STATE BOARD OF EQUALIZATION

October 24, 1952

Mr. R--- W. R---
Attorney at Law
XXX --- Street
---, California

Attention: Mr. R--- E. P---

Dear Sir:

We are enclosing herewith a copy of Sales Tax General Bulletin 52-6 setting forth our views as to the application of the sales tax with respect to sales by executors and administrators.

In answer to your inquiry of October 17 as to the application of the tax to sales by public administrators, it is our opinion that the tax applies with respect to sales by public administrators to the same extent as to sales by executors and administrators generally. Thus, the tax does not apply if but one or two sales are made during the administration of a particular estate, regardless of how many estates may be in the course of administration by a public administrator. If, however, the administrator makes three or more sales in substantial amounts during any twelve-month period during the administration of a particular estate, it is our opinion that the sales tax is due and should be paid by the administrator, excepting of course as to those sales which are made for the purpose of resale such as sales to dealers, liquidators, and other resellers. If goods are turned over to an auctioneer to be sold, the auctioneer is required to return the tax.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph

cc: --- - Tax Administrator