



# The Commonwealth of Massachusetts

Department of Revenue

Lowell Sallorstall Building,

100 Cambridge Street, Boston 02204

IRA A. JACKSON  
COMMISSIONER

April 28, 1983

You inquire whether sales to automobile body shops of paint brushes, squeegees, and sandpaper are subject to the sales tax. You state that the body shops may charge their customers separately for paint and materials.

Sales of materials, tools and fuel that become ingredient or component parts of tangible personal property to be sold or are consumed and used directly and exclusively in an industrial plant in the actual manufacture of tangible personal property to be sold are exempt from the sales tax (G.L. c. 64H, s. 6(r)).

Automobile body shops are the consumers of the paint brushes, squeegees and sandpaper that they use in repairing motor vehicles. These items do not become ingredient or component parts of tangible personal property to be sold, nor are they consumed and used directly and exclusively in the manufacture of tangible personal property to be sold. Therefore, sales of such items to auto body shops are subject to the sales tax, whether or not the body shops charge their customers separately for paint and materials.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Ira A. Jackson".

Commissioner of Revenue

IAJ:JXD:mf

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