



STATE BOARD OF EQUALIZATION

February 21, 1973

To: Mr. Hy Hardin

From: Glenn L. Rigby

Subject: Sailboats as Mobile Transportation Equipment

It is our opinion that sailboats should be classified as mobile transportation equipment if they are 30 feet or more in length. The reasoning for this conclusion is set forth in my memo to Mr. T. P. Putnam of January 31, copy attached. The basic theory for this conclusion is that sailboats less than 30 feet long are not normally designed for carrying persons or property substantial distances. However, as with all guidelines there will be particular cases where a smaller sailboat could be used for carrying persons or property substantial distance. Notwithstanding this fact, I still believe we should still use the 30-foot demarcation.

CLE:lb
Attachment