

Memorandum

505.0060

To: Victoria Lani Arena
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October 9, 1991

From: David H. Levine

Subject: Annotation

After answering numerous telephone calls on this question, I guess it is about time to annotate the following, probably under category 505:

Amtrak. Although not a United States instrumentality, Amtrak is exempt from state sales or use taxes pursuant to federal law, 45 U.S.C. section 546b. Therefore, sales to Amtrak are exempt from sales or use tax under section 6352.

DHL:cl