

M e m o r a n d u m

585.0110

To: Mr. W. D. Dunn

Date: October 24, 1980

From: D. J. Hennessy

Subject: Mobilehomes

The question has arisen whether under the mobilehome legislation effective July 1, 1980, a sale of a mobilehome to the United States would be within the exemption provided by Section 6381. We have concluded that the exemption would apply. Our conclusion is based on Sections 6012.8 and 6012.9, as amended, which state that "The retailer shall be considered to be the consumer for purposes of this part if the sale by the retailer would otherwise have been subject to sales tax..." As the sale of the mobilehome to the United State would not otherwise have been taxable, the seller of the mobilehome is the retailer, and the exemption of Section 6381 applies. The same rationale would exempt sales of mobilehomes which the retailer is required to, and does, ship to a point outside California by means of his own facilities or common or contract carrier.

DJH :po

cc: G. J. Jugum
W. E. Burkett
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