We understand that “H”, a sports car dealer, purchased a vehicle from an automobile dealer under a resale certificate and thereafter used the vehicle extensively in amateur and professional racing. You ask our opinion as to whether this use goes beyond the meaning of “demonstration and display” as contained in Section 6094.

It is our opinion that it does and such use constitutes a taxable use giving rise to the imposition of the use tax on the dealer measured by the purchase price of the vehicle.