



STATE BOARD OF EQUALIZATION

October 15, 1980

Dear

This will provide you with our written opinion as to the application of the tax to a proposed mobilehome transfer.

You propose to sell a mobilehome which has been placed on the county property tax rolls by reason of the licensed fees being delinquent for a period of more than 120 days. The property is to be moved from Del Norte to Trinity County.

Effective July 1, 1980, Revenue and Taxation Code Section 6379 provides an exemption from the sales and use tax for the sale of, or the storage, use, or other consumption of any used mobilehome which is subject to local property taxation under the laws of this state. Section 10759.5 of this same code provides that on or after July 1, 1980, any mobilehome with respect to which the license fees have been delinquent for a period of 120 days or more "shall be subject to the provisions of law governing local property taxation."

Applying the above quoted provisions to your proposed transaction, it is our opinion that the proposed sale would be exempt from the sales and use tax. We do not attach any significance to the proposed movement of the property from Del Norte to Trinity County.

Sincerely,

W. E. Burkett
Tax Counsel

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