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**STATE BOARD OF EQUALIZATION**



September 19, 1963

Gentlemen:

Honorable George R. Reilly has requested me to reply to your telegram received yesterday suggesting the inclusion of the word "tankers" in the amendment to ruling 55 incorporating the provisions of the 1963 amendment to section 6385 of the Sales and Use Tax Law.

It is our opinion that tankers are unquestionably within the term "any vessel" and this will be our interpretation of the law. Thus, any tanker engaged for compensation in transporting persons or property in interstate or foreign commerce by water will be regarded as a common carrier within the meaning of section 6385, and entitled to the exemption under the conditions provided for therein.

Enclosed is a copy of the revised regulation.

Very truly yours,

E. H. Stetson  
Tax Counsel