

505.0760

Sacramento, California
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E. H. Stetson

Sales of special automobiles to amputee veterans under Public Law 187, 82nd Congress, Chapter 532, First Session, Senate Bill 1864.

As I understand the factual situation, pursuant to this statute, the veteran first applies to the Veterans' Administration for an eligibility certificate to make the purchase, negotiates a sale with the dealer of his choice and takes delivery of the car. However, a copy of the sales invoice is sent to the Veterans' Administration, and the dealer sends a bill for \$1,600.00 to the Veterans' Administration, and the Veterans' Administration pays the \$1,600.00 directly to the dealer.

You are advised that we regard such a transaction as a sale to the United States to the extent of the amount paid by the United States where that amount is billed directly to the United States by the dealer and where the United States makes payment directly to the dealer.

We would also suggest that as further support of the contention that the sale is partially a sale to the Veterans' Administration that the invoice should show the Veterans' Administration as the actual purchaser to the extent that payment is to be made by the Veterans' Administration.

WWM:ja