



STATE BOARD OF EQUALIZATION

May 17, 1957

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Attention: Mr. E. E. B---
Law Department

Gentlemen:

This is in reply to your letter of May 8 addressed to Mr. Harry L. Say, Sales Tax Administrator.

Mr. Say and I have conferred concerning the question raised in your letter and we are of the opinion that the proposed exhibition in this State of the locomotives for publicity purposes will not result in the accrual of use tax liability when, following the exhibition of the locomotives, they will be placed in service entirely outside this State.

It is understood, of course, that the locomotives will not be used in actual transportation service in this State and will be used solely for the exhibition or publicity purposes which you describe in your letter.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ds

cc: Los Angeles - Compliance