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December 21, 1993

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Executive Director

Mr. R--- C. L---
B---, P--- & H---
--- Street Tower
--- --- Plaza
--- ---, CA XXXXX

Re: Aircraft - Supplemental Use Tax Opinion

Dear Mr. L---:

This is in response to your letter of November 17, 1993 in which you ask for clarification of the use tax opinion we issued to you on November 12, 1993. In that opinion, we advised that:

If the aircraft is used partially in California and partially outside of California during the course of a single day, we would consider the aircraft as having been used in California for that day if it were physically present in California for more than 12 hours of that day and consider the aircraft as having been used outside of California for that day if it were physically present outside of California for more than 12 hours of that day.

You have asked how we would calculate physical presence in California during a day when the plane is physically present in different time zones during the course of a single day. We hereby advise you:

Pacific time shall be used exclusively during the six month test period in determining whether the aircraft is physically present in California for more than 12 hours of any particular day, or whether the aircraft is physically present outside of California for more than 12 hours of any particular day.

Very truly yours,

Ronald L. Dick
Staff Counsel

RLD:plh
