

Memorandum

570.1165

To: Mr. E. V. Anderson

Date: August 24, 1970

From: T. P. Putnam

This is in regard to your memo of August 11, 1970.

After discussing the matter with Mr. McManigal and other members of our legal staff, I have concluded that based on our past practice we should extend the 6009.1 exemption to those situations in which property purchased outside the state is brought here and later transported for use solely outside the state if nothing is done with the property while it is here except to store it or to exercise any of the other rights or powers over it that are described in Section 6009.1. The exemption should be applied under those circumstances even if it may appear that the property was intended for functional use in California at the time it was purchased.

Accordingly, the claim for refund by "A" should be allowed.

Mr. McManigal will send another letter with respect to "U" making a recommendation for refund in that case.

TPP:kc [1b]