

Memorandum

585.0060

To: Marysville – Compliance (COE)

Date: April 11, 1969

From: Tax Counsel (RHA)

Subject: _____

Reference is made to your memo of April 8 regarding the question of use tax on a house trailer purchased by one serviceman from another.

You state that the trailer is located on the Beale Air Force Base, it has never appeared on the highway since it first came to Beale, has never been licensed at the DMV, and the new owner does not intend to use it on the highways or license it.

I checked with DMV and learned that they would not require the serviceman to register the trailer coach so long as it remained on the government property and is not used on the highways.

Since the vehicle is not subject to registration, it is not subject to use tax under the provisions of Chapter 3.5 of the Sales and Use Tax Law. Under these circumstances, it would be an exempt occasional sale and "O" should get a refund of the \$150 use tax he paid.

RHA/vs [lb]