



STATE BOARD OF EQUALIZATION

April 27, 1967

Dear Mr.

Your letter of April 19, 1967 to Mr. L. S. Roberts was referred to this office for a reply.

We understand that "K" purchased a houseboat, which you describe as a house built on a boat hull.

There is no specific exemption in the law that excludes from use tax liability the sale of houseboats. The fact that it is not self-propelled is not controlling.

Many barges, for example, are not self-propelled, but sales of them give rise to tax liability. One could build a house on a barge and call it a houseboat. It could only be moved through the water by towing, but still it would be subject to use tax when sold.

We note that the houseboat is subject to registration by the Department of Harbors and Watercraft. This would indicate, in and of itself, that it is the type of vessel the Legislature intended to be included in the law relating to use tax on purchases of vessels.

We do not know of any court decisions on the question of whether a houseboat required to be registered by the Department of Harbors and Watercraft is exempt from use tax under the present Sales and Use Tax Law.

It is our opinion that "K"'s houseboat is subject to the use tax.

Very truly yours,

Robert H. Anderson
Associate Tax Counsel

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