

# Memorandum

**715.0270**

To: Hdqrs. – Compliance Planning (RFL)

Date: July 27, 1972

From: Hdqrs. – Tax Counsel (GLR)

Subject: Operations Memo 304 – Application of Local Tax to Sales of  
Jet Fuel to Airlines for Use in Pilot Testing

This is in regard to your request of July 24, 1972 that we annotate the substance of Operations Memo 304 in order that it may be obsoleted.

We are taking the necessary steps to make a CLD on this subject. It will state substantially the following:

“Sales of jet fuel used by airlines for pilot training or for testing engines is not exempt from local tax.”

I suggest that you do not obsolete the memo until after the proposed CLD is issued.

GLR:lb