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**STATE BOARD OF EQUALIZATION**

June 7, 1950

The F--- T--- L--- Inc.  
--- --- Terminal  
---, California

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Attention: Mr. H--- W. F---  
Asst. Secretary-Treasurer

Your letter of May 24, 1950, addressed to Mr. E. I. Chandler, Special Agent, State Controller's Office, has been referred to this Board for reply.

You request to be advised as to whether there is any basis upon which exemption from sales tax might be claimed with respect to your purchases of aviation gasoline in this state, a portion of which is not consumed within the state. The sales tax applies with respect to sales of tangible personal property delivered to the purchaser or his representative in this state, regardless of the fact that the purchaser intends to and does transport the property to a point outside the state and uses it outside the state. Sales and Use Tax Ruling 55, copy enclosed, sets forth the conditions under which exemption may be claimed on account of sales of goods claimed to be sales in interstate or foreign commerce. The conditions under which exemptions may be claimed are set forth in paragraphs A-1-c, d, and e. Paragraph A-2-b indicates that the tax applies with respect to sales of such property as fuel oil to operators of steamships even though the property will be consumed on the high seas. The same principle is applicable with respect to aviation gasoline.

Unless the sale can qualify as an exempt transaction under paragraph A-1-d or A-1-e, it does not appear that there is any basis upon which the sales tax can be held inapplicable with respect to the sale of aviation gasoline delivered to the purchaser in this state.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:bwo

cc: Mr. Thomson