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**STATE BOARD OF EQUALIZATION**

May 15, 1964

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This is with reference to your letter of March 9, 1964 concerning the sale of bonded fuel manufactured in California, or elsewhere in the United States, and placed in bond in California for use as ship stores and fuel supplies for certain vessels and aircraft.

We have concluded, following research of the problem, that domestically produced oil placed in customs-bonded storage for export, which is withdrawn for delivery to vessels and aircraft as supplies for use in foreign commerce, may be sold for such use without application of the California sales tax.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:fb      [1b]