

M e m o r a n d u m**335.0005**

To: Out-of-State – Auditing (DMA)

Sept. 26, 1974

From: HDQRS – Tax Counsel (GLR)

Subject: A--- E--- Rental Co.

SY – XX XXXXXX

In your memo of August 15, 1974 you ask our opinion as to whether airline catering trucks which are designed with a high lift body are mobile transportation equipment.

We understand that the catering trucks in question are of a type that could and do operate on public roads since some of them are registered with DMV.

As you are aware the answer to your question depends upon the fact as to whether these units are of a “type” that normally carry persons or property substantial distances. Although the question is not free from doubt, it is our opinion that since these trucks are of a type that could and do operate on the public roads (some are licensed by DMV for public road use) they qualify as mobile transportation equipment.

As a general rule vehicles that are registered as “vans” (designated on the pink slip) as distinguished from those being registered as house cars, passenger vehicles, station wagons, or multi-purpose would be considered mobile transportation equipment.

GLR:lb