

Memorandum

335.0070

To: Marysville – Dist. Admin. (COE)

Date: January 19, 1972

From: Tax Counsel (GLR) – Headquarters

Subject: Mobile Transportation Equipment

This is in regard to our telephone conversation of January 14, 1972.

Since a house car is included within the definition of a passenger vehicle under Section 465 of the Vehicle Code, a lease of a combination pickup and camper which is registered as a house car with the Department of Motor Vehicles will not be regarded as mobile transportation equipment within the meaning of Section 6023 effective January 1, 1972.

GLR:lb