



STATE BOARD OF EQUALIZATION

August 22, 1960

Dear Mr. _____,

This is in reply to your letter of August 12.

It is our understanding from your letter that a Mrs. _____ purchased a Volkswagon in Europe this summer, intending to use it for travel there and to sell it there after it for two months. Mrs. _____ was unable to sell the car so she brought it to this state and sold it to you.

On the basis of the foregoing statement of facts, it is our opinion that Mrs. _____ did not purchase the vehicle for use in this State inasmuch as she did not originally intend to bring it to this State. Therefore, she is not liable for payment of use tax with respect to the Volkswagon.

Very truly yours,

George A. Trigueros
Associate Tax Counsel

GAT:lm

cc: Santa Barbara - Compliance