



STATE BOARD OF EQUALIZATION

(916) 324-3828

April 26, 1985

Re: _____

Dear _____,

Your letter of March 6, 1985, asking about the application of Revenue and Taxation Code section (hereinafter all references to sections shall be to this code) 6388 to converter (auxiliary) dollies, particularly those from states where their registration is not required, has been referred to me for reply.

You tell us that you have reviewed section 6388 and you ask whether or not the seven-sentence summary you prepared is correct. Your interpretation of the statute is as follows:

- “1. A new or remanufactured auxiliary dolly does not have a weight requirement.
2. Purchase of the dolly must be from a non-California location.
3. The dolly is to be used outside California.
4. The dolly must be removed from California within 30 days of delivery.
5. The purchaser must be a non-resident of California.
6. The purchaser must supply an affidavit attesting to items 1-5.
7. Also, written evidence of an out-of-state registration must be supplied.”

We find your interpretation of section 6388 to be correct with exception of number 2. The purchase must be “from a dealer located outside this state.”

We find that your form, B-3, does provide for the preparation of an affidavit in compliance with section 6388.

You go on to ask:

"Additionally, it has come to our attention that unlike California, several states including Colorado, Michigan and North Carolina, do not require the registration of dollies. What impact on the exemption outlined in section 6388

does this have since for these states proof of out-of-state registration is not available.

If this requirement is critical, could other evidence be acceptable such as a freight bill, bill of lading, or statement that the dolly is being used in conjunction with a semi-trailer registered in another state."

We are aware that some states do not require registration of converter dollies. We, of course, could not require a purchaser to furnish evidence of registration when none is required. We would only require some statement in the purchaser's affidavit indicating that registration is not required for that vehicle in a particular state and the name of the state. The form which you attached, B-4, provides a place to state such facts.

If you have any further questions, please do not hesitate to contact us again.

Very truly yours,

Vickie B. Owen
Tax Counsel

VBO:sr