

Installed upon vessel.

600.0500

June 14, 1954

Gentlemen:

Upon receipt of your letter of April 1 we made a further investigation of the facts in connection with the launching ways installed by -----, upon the -----.

It has been verified that this vessel carries cargo for hire on the high seas and that the trestle or ways become a part of the vessel at the time placed thereon to handle a special cargo. It is, therefore, our opinion under section 6368 of the Sales and Use Tax Law, the sale of the trestle or ways by -----, is exempt from sales tax. Accordingly, we are taking appropriate steps to refund to -----, the amount of sales tax paid upon this transaction.

Very truly yours,

E. H. Stetson

Tax Counsel

EHS:ph

cc: Long Beach - Auditing (HMR)