



STATE BOARD OF EQUALIZATION

May 17, 1957

2nd Lt. [A]
Legal Officer, Staff Judge Advocate
Sacramento Air Material Area
McClellan Air Force Base, California

Dear Lt. [A]:

This is in answer to your letter of May 15 concerning the effect of the Soldiers' and Sailors' Civil Relief Act on state administered local use tax on vehicles. Paragraph (2) of Section 574, Title 50, U.S.C.A. provides:

"When used in this section, (a) the term 'personal property' shall include tangible and intangible property (including motor vehicles), and (b) the term 'taxation' shall include but not be limited to licenses, fees, or excises imposed in respect to motor vehicles or the use thereof: Provided, that the license, fee, or excise required by the State, Territory, possession, or District of Columbia of which the person is a resident or in which he is domiciled has been paid."

Accordingly, we believe that the Act is applicable only if the purchaser of the vehicle has paid the license fee, or excise required by the State of the person's residence or domicile.

Thus, if a member of the Armed Forces stationed in a conforming county purchases a motor vehicle in a nonconforming county for use in a conforming county, the local use tax will be considered applicable. We do not consider either the State use tax or the state-administered local use tax to be applicable if the vehicle was purchased outside this State by a member of the Armed Forces unless his intention to use the vehicle in this State results from his own determination apart from his status as a member of the Armed Forces, as, for example, where he buys the vehicle in anticipation of discharge and brings the vehicle to California in pursuance of his intention to do so solely as a matter of his own volition.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ds