



STATE BOARD OF EQUALIZATION

December 19, 1950

Attention: Mr. A

Re: ---
B

Gentlemen:

The photostatic copy of the bill of sale which you transmitted with your letter of December 4 indicates that Mr. B purchased the automobile in question on August 7, 1950.

If, accordingly, Mr. B did not intend to come to California at that date but determined to come here at some time thereafter, we will be in a position to withdraw our claim for use tax, but Mr. B's intent on August 7, 1950, with respect to coming to California is not clear from the information thus far furnished us. His letter of November 24 states that his company transferred him to Los Angeles "and final negotiations regarding this transfer were completed in the middle of August 1950". He further states that at the time he purchased the automobile he had no definite knowledge that he was purchasing it for use in this state. Your letter of November 22 merely states that Mr. B had no knowledge of the California use tax when the automobile was purchased, and that the negotiations regarding the transfer of Mr. B were completed in the middle of August, your records indicating that you placed orders to move his household effects on August 24, 1950.

In all of the material submitted there is no definite statement that on August 7, 1950, the date of purchase, Mr. B did not have knowledge of his pending transfer to this state. While the negotiations may not have been completed until later, we believe that if at the time of purchase Mr. B anticipated being transferred to this state he must be deemed to have purchased the car for use in this state, within the meaning of the law. If you wish to supplement the information thus far submitted, we suggest that it be in the form of a statement signed by Mr. B relative to whether or not that at the time he purchased the automobile he had knowledge of his pending transfer to California.

Very truly yours,

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December 19, 1950
570.0980

E. H. Stetson
Tax Counsel

EHS:ph

cc: Mr. W. R. Thomson