

Memorandum

585.0163

To: Audit Review & Refunds (GMD)

Date: August 21, 1972

From: Hdqrs. – Tax Counsel (RHA)

Subject: Vehicle Use Tax and Persons in the Armed Services Under Orders

Reference: Memorandum dated August 15, 1971 from San Diego Compliance.

A person in the armed services under orders which requires his presence outside of California who purchases a vehicle outside the state while under said orders and prior to receiving orders to some station, base, or port in California is presumed not to have purchased the vehicle for use in California. In other words, he will not be subject to the presumption under Section 6248.

A person in the Navy who is stationed aboard a carrier or other ship that is outside the Continental United States under orders will be deemed to be personally under said orders since individual or collective orders are not issued. Thus, the orders that call for the ship to return to the United States will be controlling in the same manner as if they were personally issued to the individual.

RHA:lb

cc: San Diego – Compliance (JG)