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**STATE BOARD OF EQUALIZATION**

September 8, 1978

Mr. Gary J. Jugum

T.P. Putnam

Gliders

This will confirm our conclusion that gliders of the kind flown for sports are not “mobile transportation equipment” within the meaning of Regulation 1661 since they are not for use in transporting persons or property for “substantial” distances. Although they may occasionally travel for substantial distances when conditions are right and land far from their takeoff point, especially in contests, they are commonly flown only in the vicinity of the airport from which they took off, and return to that airport from which they took off, and return to that airport.

I will make a CLD based on this memo.

TPP: po