



STATE BOARD OF EQUALIZATION

(916) 445-3723

May 24, 1977

F--- C. L---
M--- & F---
--- ---
--- ---, CA XXXXX

Dear Mr. L---:

After considering your letter of May 4, we have concluded that the truck cranes which you describe, with a lifting capacity of 10-25 tones, should be classified as "mobile transportation equipment."

From your description, these truck cranes are smaller and are capable of traveling farther and faster than those which in my letter to you of March 17, were excluded from the classification of mobile transportation equipment. Although not controlling in itself, the fact that the 10-25 tone cranes do not require special permits to travel on the highway distinguishes them from the others and makes them less amenable to a finding that they are not for use for substantial distances.

With respect to the question whether these truck cranes carry persons or property, it is our view that they do. They carry drivers, who are required to operate the cranes, and they carry the crane itself.

Accordingly, we regard the truck cranes with a lifting capacity of 10-25 tons as "mobile transportation equipment" within the meaning of Sections 6006, 6010 and 6023 of the Revenue and Taxation Code and Regulation 1661.

Very truly yours,

Thomas P. Putnam
Assistant Chief Counsel

TPP:po
Enclosures