



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
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January 4, 1950

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XXXX So. --- West
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Gentlemen:

In answer to your letter of December 27 you are advised that the state sales tax does apply to sales of diesel fuel for use in highway trucks, even though the sale of the fuel is subject to the Use Fuel Tax Law. The only exemption in the Sales and Use Tax Law with respect to retail sales of motor vehicle fuel is contained in Section 6357 thereof which exempts the sale of motor vehicle fuel the distribution of which is subject to the tax imposed by the Motor Vehicle Fuel License Tax Law, commonly referred to as the "Gas Tax Law."

Very truly yours,

R. G. Hamlin
Associate Tax Counsel

RGH:hb