

Memorandum

570.0840

To: Mr. D. E. Dawley

Sacramento
February 4, 1953

From: E. H. Stetson

Subject: G--- B---

From your information and files I received a telephone call from a Mr. G--- on behalf of the above-named person.

Mr. B--- purchased a 1952 Chevrolet, Serial Number XXXX-XXXXX, through a Hawaii dealer and took delivery in St. Louis. He drove the car to California, leaving it here in storage. He then proceeded to Hawaii where he intended to remain and have the car shipped to him. He subsequently determined that he was not going to need the car in Hawaii and requested that it be sold.

Under these facts I do not believe the use tax applies.

EHS:ph