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**STATE BOARD OF EQUALIZATION**

September 30, 1971

Dear Mr. \_\_\_\_\_,

Your letter of September 17, 1971 directed to Mr. H. A Dyer requesting a legal opinion concerning the transaction set forth below has been referred to us for reply.

We understand that in the near future you are going to purchase a new semi trailer and a new truck tractor "at a California point". We assume, from the quoted section, that you mean that you will contract with a California dealer for such purchase and take delivery of the units directly from the California manufacturer.

You plan to load the semi trailer with nothing but interstate commerce goods and remove it with the truck tractor from this State within thirty days from the date of delivery. You further state that the units are more than 6,000 pounds unladen weight, and that you are not a resident of the State of California; however, in this regard we would suggest that you read the case of Garrett Corporation v. State Board of Equalization, 189 Cal. App. 2d 504, which goes into the matter of who is a resident.

In regard to the purchase, delivery, removal, and use of the semi trailer, it is our opinion that under the foregoing facts that the sale and purchase would be exempt from California sales and use tax. This conclusion is based upon the further assumption that the trailer, if it ever returns to California, will be carrying nothing but interstate commerce goods.

As to the truck tractor, it is our opinion that the sale will be subject to California sales tax. It is to be noted that the amendment of AB 1020 does not cover "truck tractors". Accordingly, since we understand that you will purchase the vehicle from an in-state dealer the exemption provided for in Section 6388 will not be complied with.

It is to be noted that California-based proportional registration will result in the loss of the exemption under Section 6388 because of the nonresidency requirement. On the other hand, California-based proportional registration will not effect the exemption provided by AB 1020.

Very truly yours,

Glenn L. Rigby  
Tax Counsel

GLR:lb