

**M e m o r a n d u m****715.0180**

To: San Bernardino - Auditing

Date: June 30, 1965

From: Tax Counsel (GAT)

This is in reply to your letter of June 7, 1965 regarding "T".

It is our understanding that "T" has been issued a supplemental air carrier certificate by the Civil Aeronautics Board. It is authorized to make domestic charter flights in the United States and the Pacific area. It is not authorized to have regular or scheduled flights. Most of its operations consist of transportation of persons and property in interstate and foreign commerce pursuant to contracts with the United States "D".

"T" is not regulated by the Public Utilities Commission because all of its flights are in interstate and foreign commerce.

On the basis of the foregoing, it is our opinion the "T" is a common carrier and a public utility, and qualifies for exemption from local sales and use taxes under Ruling 2205.

GAT:fb [lb]

**Note:**

Effective February 25, 1970, Reg. 1805 was adopted as a restatement of a portion of repealed Ruling 2205.