

# Memorandum

**335.0055**

To: Inglewood – Auditing (RBP)

Date: August 29, 1973

From: Headquarters – Tax Counsel (GLR)

Subject: ---

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Driver Simulator Classroom Vans

In your memo of August 20, you ask our opinion as to whether or not the trailer vans, each containing 12-driver education simulator and/or the motorized XX Motor Van constitute mobile transportation equipment.

It is our opinion that since the XX Motor Home is registered as a housecar it does not qualify as mobile transportation equipment. On the other hand, the vans, i.e., large semi-trailers do constitute mobile transportation equipment notwithstanding the fact that they are used as mobile classrooms.

GLR:lb

cc: Mr. Robert Nunes