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**STATE BOARD OF EQUALIZATION**

June 8, 1950

Mr. R. A. B---  
Attorney at Law  
P.O. Box XXX  
---, California

T--- M---  
P.O. Box XXX  
L---

Dear Mr. B---:

Mr. L. H. Wilson, District Sales Tax Administrator, Marysville, has furnished us with a report concerning the circumstances under which your client named above purchased a Ford flat bed truck in the State of Kansas, pertinent to the question of the application of the California use tax with respect to this truck which was subsequently brought to California.

It appears that the truck was purchased for use in Mr. M---'s business operations in Kansas and was so used for approximately one and one-half months. It appears that Mr. M--- attempted to sell the truck at the time he sold his property in Kansas, but was unable to do so. Thereupon he brought the truck to California. In view of the fact that Mr. M--- used the truck in Kansas for a month and one-half after its purchase and then attempted to sell the truck indicates, in our opinion, that the intent to use the truck in California was not in existence until after he had attempted to sell it in Kansas and found he could not.

Therefore, we will not consider the truck as having been purchased for use in California, within the meaning of the Sales and Use Tax Law, and the tax, accordingly, will not be held applicable. We are, therefore, closing our files on the matter.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ph

cc: Mr. L. H. Wilson