600.0700

February 16, 1951

Re:

Gentlemen:

In answer to your letter of February 15, we advise that replaceable filter elements for engines and machinery which are affixed or attached to watercraft in a substantial manner when in use are regarded as becoming a component part of watercraft, within the meaning of section 6368 of the Sales and Use Tax Law and Sales and Use Tax Ruling 51.5.

We believe that zinc electrodes are also properly regarded as becoming a component part of watercraft where they are used in a water cooling system which is affixed to the watercraft.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS:ph

cc: