

# Memorandum

**115.0090**

To: Mr. Robert Nunes

December 23, 1971

Subject: Sales of Vehicles by Auctioneers to Out-of-State Residents

This is in regard to your memorandum of November 22, 1971 concerning certain sales of vehicles by auctioneers.

It is our opinion that sales of vehicles by auctioneers that are not required to be registered under the Vehicle Code, i.e., to servicemen who will register them in their home state or to out-of-state residents who will remove the vehicle on a one-way trip permit, are subject to sales tax notwithstanding the fact that the auctioneer is not a registered dealer, manufacturer, or dismantler. As you are aware, Section 6282 only exempts from sales tax sales of vehicles required to be registered under the Vehicle Code. Since the above-referenced vehicles are not required to be registered, the exemption is not applicable.

GLR:lb

cc: Mr. T. P. Putnam