March 17, 1950

Gentlemen:

We regret the delay in responding to your letter of December 7, but we have been giving consideration to a large number of items sold to operators of vessels as to whether the items are "component parts" of the vessels, within Section 6368 of the Sales and Use Tax Law and Sales and Use Tax Ruling 51.5, copy enclosed.

As these filters apparently become a part of the ships' engines and are firmly attached or affixed in place when in use, it is our opinion that they may be regarded as becoming a component part of the watercraft and the sale of them is, therefore, within the exemption, provided, of course, the use of the watercraft is such as to fall within the conditions of the exemption as explained in Ruling 51.5.

Very truly yours

E. H. Stetson
Tax Counsel

EHS:ph

cc: