

December 27th, 1929.

Mr. E. M. Whitworth, Supt.,
Motor Vehicle Division,
Arizona Highway Department,
Highway Building,
Phoenix, Arizona.

Dear Mr. Whitworth:

Return to you herewith communication addressed to you under date of November 21st, 1929, by Mr. M. L. Gibbons, Secretary, Arizona Funeral Directors Association.

I am constrained to advise that hearses and ambulances fall within the classification of motor vehicles "designed, used or maintained primarily for the transportation of passengers for hire or for the transportation of property."

I shrink from classifying these motor vehicles as pleasure cars. I believe the courts of the state would be subject to the same shrinkage.

This class of vehicles is subject to the unladen weight fees.

I am inclined to think that the ordinary hearse and ambulance is operated as a common carrier and is, perhaps, subject to the additional 2 1/2% tax on gross earnings.

Yours truly,

SPECIAL COUNSEL,
ARIZONA HIGHWAY DEPARTMENT.

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