

January 12, 1931

Hon. Dudley Windes,
Attorney at Law,
Title & Trust Building,
Phoenix, Arizona.

Dear Judge:

Relative to our conversation of today I advise you that it is my interpretation of the provisions of the Highway Code relative to the registration of motor vehicles and trailers used for the transportation of merchandise, that a foreign vehicle of such type, registered in another State and having its status for the purpose of taxation in such State, and upon which personal property tax has been paid in that State but occasionally operated in the State of Arizona, may be registered under our laws upon the payment of the registration fees and without the payment of personal property tax. It is my opinion that under such circumstances such vehicle is not taxable for personal property tax in this State.

Very truly yours,

Attorney General,

By CHARLES L. STROUSS,

Assistant.

CLS:MD