***Question 21:*** Does the exemption in § 390.3T(f)(3) for the ‘‘occasional transportation of personal property by individuals not for compensation nor in the furtherance of a commercial enterprise’’ apply to persons who occasionally use CMVs to transport cars, boats, horses, etc., to races, tournaments, shows or similar events, even if prize money is offered at these events?

*Guidance:* The exemption would apply to this kind of transportation, provided: (1) The underlying activities are not undertaken for profit, i.e., (a) prize money is declared as ordinary income for tax purposes, and (b) the cost of the underlying activities is not deducted as a business expense for tax purposes; and, where relevant; (2) corporate sponsorship is not involved. Drivers must confer with their State of licensure to determine the licensing provisions to which they are subject.

*For additional information relating to the transportation of property for personal use and the applicability of the ELD and CDL requirements, see FMCSA-HOS-ELDS-NONBUSINESS GUIDANCE, December 18, 2019)*