

Opinion No. 32-385

February 19, 1932

BY: E. K. Neumann, Attorney General

TO: Mr. O. P. Coppedge, Deputy Gasoline Tax Collector, Roswell, New Mexico.

{*143} Regarding your verbal query of this date, stating that in certain instances in this state distributors of gasoline are purchasing gasoline and after such purchase mixing same with kerosene, distillate and other low grade motor fuels, and you ask whether or not the gasoline so used to produce said mixture is subject to the 5c excise tax.

After considering the matter fully, it is our opinion that, even though the resultant mixture might not be subject to the excise tax under our statutes, the fact that gasoline was purchased and used to produce said mixture would subject {*144} said distributor to the necessity of paying the 5c tax upon the gasoline purchased and used for said purpose.