

Opinion No. 32-476

June 9, 1932

BY: E. K. Neumann, Attorney General

TO: Mr. Ramon Gonzales, First Assistant, Gasoline Tax Dept., Santa Fe, New Mexico.

{*163} Your letter of June 8th relative to additional retail license as gasoline dealer for Quickel-Houk Motor Company has been received.

We understand from your letter that as a matter of convenience this company has pumps on a lot near the garage and a pump in the garage. They only have one license.

The law reads as follows:

"Every distributor of gasoline shall pay an annual license tax of twenty-five dollars for each distributing station or place of business or agency . . ." Section 60-202, New Mexico Statutes, Annotated, 1929 Compilation.

You will note the license is imposed on the distributing station or the place of business or agency. It is not imposed on the pumps or the number of pumps.

Apparently Quickel-Houk only has one place of business or what may be classed as one distributing station, and we think under the circumstances one license is all that is required.

By Frank H. Patton,

Asst. Attorney General