## **Opinion No. 37-1682**

June 22, 1937

BY: FRANK H. PATTON, Attorney General

**TO:** Mr. John D. Bingaman Commissioner of Revenue Santa Fe, New Mexico. Attention: Mr. P. E. Culver, Director Gasoline Tax Division

{\*127} Your letter of June 18th inquires whether a foreign corporation qualifying as a distributor of motor fuels in this state under Chapter 83, Session Laws of 1937, and not having an established place of business in this state, must qualify and secure from the State Corporation Commission a certificate of authority to do business in this state.

You have referred to a portion of the language used in Section 6, Chapter 83, Laws of 1937, paragraph C, and it is my belief that such language is sufficient to imply that such foreign corporation before operating as a distributor of motor fuels in this state must obtain a certificate of authority to do business from the State Corporation Commission.