

**Opinion No. 38-2055**

September 21, 1938

**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

{\*280} Your letter of September 20 relates certain facts in connection with the use of colored gasoline in pressure appliances such as stoves, lamps, etc., and you desire to know whether you should continue to insist that all gasoline distributors and wholesalers licensed in this state continue to place the identifying dye in gasoline for such gasoline pressure appliances.

In Opinion No. 1908 dated March 15 we rendered a very liberal interpretation of the statute in so far as it applied to airplanes, basing our opinion upon the primary intention of the Legislature rather than the strict language of the statute.

So long as your Department is convinced that there is no abuse or evasion of the law, I think you are justified in applying the theory and principle as we announced in said Opinion No. 1908 to these purchases for gasoline pressure appliances.