

Opinion No. 45-4661

February 13, 1945

BY: C. C. McCULLOH, Attorney General

TO: Mr. Victor Salazar Chief, Div. of Liquor Control Bureau of Revenue Santa Fe, New Mexico

{*22} I have your letter of February 2, 1945 wherein you request an opinion concerning whether a licensed distributor of petroleum products may receive gasoline shipments from a refinery tax free, and assume the responsibility of paying the taxes direct.

I have examined the statutes in connection with this matter, which are Sections 68-1201 to 68-1233 inclusive, of the 1941 Compilation, and it is my opinion that if the distributor complies with the various requirements for receiving tax free gasoline, he may receive tax free gasoline and assume the payment of the taxes involved.

Section 68-1205 of the 1941 Compilation, as well as other sections of the act, indicates that a distributor may comply with the act and receive tax free gas and assume the responsibility of paying the taxes direct.

By HARRY L. BIGBEE,

Asst. Atty. General