

Lib 469

August 11, 1935

Mr. H. L. Russell  
Attorney at Law  
Flagstaff, Arizona

Dear Sir:

In reply to your letter of the 7th instant, I advise that it is my opinion that the term "spirituous liquor", as used in Chapter 18, Session Laws of the Eleventh Legislature, fixing the rate of tax to be applied, does not include malt liquor. In applying the rate, spirituous liquors are intended to cover whiskey, gin and other hard liquors, and not to include beer and malt beverages.

With reference to the sale of livestock by a farmer to a packing company, such sale would not be subject to the sales tax for the reason that it is not a sale for consumption but for re-sale. The packing company, in buying such a commodity, buys with the intention of re-selling.

Very truly yours,

Attorney General

Assistant Attorney General

CLS:B

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