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August 23, 1933

Mr. E. M. Whitworth  
Superintendent Motor Vehicle Division  
Arizona State Highway Department  
Phoenix, Arizona

Dear Sir:

I have received your letter of August 18th in which you request my opinion upon an inquiry of the Post Exchange, Fort Huachuca, Arizona, in their letter of August 11th to the Highway Department which inquiry reads as follows:

"We contemplate making purchases of gasoline and oil from local distributors in either Bisbee or Tucson, resale of these commodities to be made on the Fort Huachuca Military reservation. Does the Arizona State tax on gasoline and oil apply on the purchases? If in your opinion, state tax is applicable, please state code governing."

It is my opinion that pursuant to the provisions of Chapter 16, Session Laws 1931, First Special Session, the Post Exchange of Fort Huachuca, Arizona, in making the purchases referred to in their inquiry aforementioned will be subject to the gasoline tax. The Post Exchange does not come within the class of persons exempt under Chapter 16, supra.

People vs Standard Oil Company  
Calif., 22 Pac. 2d pg 2

Very truly yours,

Attorney General

Assistant Attorney General

JRM:SC

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