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December 29, 1931

Mr. O. S. French
Chief Clerk
Arizona Highway Dept.
Phoenix, Arizona

Dear Sir:

In reply to your letter of the 19th instant relative to the claim of James F. Davis for refund of motor vehicle fuel tax on 671 gallons of motor vehicle fuel used by him in a motor vehicle operated exclusively for the delivery of United States mail, I advise you as follows:

The law permits a refund of the fuel tax to persons using the same exclusively in the transportation of rural free delivery mail. If the gallonage referred to in Mr. Davis' application for refund was not used exclusively for the delivery of rural free delivery mail, and this fact does not appear from the application, the refund must be denied.

I advise you that a refund of the fuel tax can be made only in the case of gasoline used exclusively in the transportation of rural free delivery mail.

Very truly yours,

Attorney General.

By

Assistant Attorney General.

RBS:S

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