

June 4, 1931

Mr. E. M. Whitworth, Sup't.
Motor Vehicle Division
Arizona Highway Department
Phoenix, Arizona

Dear Sir:

In reply to your letter of the 29th ult. requesting my opinion as to whether or not persons transporting gasoline in fuel tanks on motor vehicles other than in the fuel tanks of motor vehicles, when such tanks are in accord with the Manufacturer's stock specifications, may, upon leaving the State, claim a refund of the State tax upon the gasoline contained in such tanks as in the case of other gasoline exported from this State, I advise you as follows:

Section 1677, R. C. A. 1928, relating to motor vehicle fuel license tax exemptions provides as follows:

"Motor vehicle fuel imported to this state in interstate or foreign commerce and intended to be sold in the original and unbroken tank cars or containers and so sold while in such commerce; or motor vehicle fuel exported or sold for exportation and exported, or motor vehicle fuel sold to the United States or any department thereof, for the official use of such department, shall not be subject to the payment of license fees required in this article."

It will be noted from the foregoing that motor vehicle fuel exported or sold for export is not subject to the State fuel tax, yet, it is my opinion that any gasoline placed in the fuel tanks of motor vehicles, whether the same be stock specification tanks or auxiliary tanks, and in this manner removed from the State, is, nevertheless, subject to the State fuel tax.

Very truly yours,

Attorney General

By

Assistant Attorney General

RBS:S