

Opinion No. 22-3261

February 2, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Hon. Charles R. Brock, Care of Smith, Brock and Ferguson, 300 Wight Building, Denver. Colorado.

Payment Gasoline Excise Tax by Governmental Agencies.

OPINION

{*117} I have before me your several letters relating to the construction of the gasoline excise tax laws insofar as they are applicable to the payment of the tax for gasoline sold to the federal and state governments and their agencies.

I had dictated a reply to your last letter to me in this connection, but the illness of the stenographer to whom the same was given has delayed the transcribing and forwarding to you of the same.

I think that we are in accord insofar as is concerned the payment of the one cent tax provided for in Chapter 175, Laws 1921. I agree with you that the tax must be paid regardless of the fact that the gasoline may be sold to governmental agencies, whether federal or state.

I regret that any confusion has arisen in connection with the matter mentioned and feel that some of it is due to the unfortunate wording of my letter to the Sinclair Oil Company under date of November 17th.

There was no intention to compel any of the companies parties to the injunction to pay the tax for gasoline sold to governmental agencies under the 1919 law. Any such attempt would have been futile in view of the consent decree entered in that cause.

It is our purpose, however, to collect the one-cent tax for all gasoline sold, excepting that sold in inter-state commerce, as defined by the supreme court in this case, not excepting sales of gasoline made to the United States, the state, or any of its agencies.