

Opinion No. 33-550

January 12, 1933

BY: E. K. NEUMANN, Attorney General

TO: Hon. Ramon Gonzales, Gasoline Tax Department, Santa Fe, New Mexico.

{*23} Referring to your letter of January 10, 1933, relating to the thirty-day period within which the seller of gasoline, upon which a tax refund may be had, shall forward to the State Comptroller the original copy of the purchase receipt, as provided by Section 2 of Chapter 31 of the Laws of 1931, to which was attached the letter from the Standard Oil Company of California.

The law is very plain and mandatory in its language: "After due execution of said receipts as herein provided, the seller shall return the duplicate to the purchaser and shall deliver the original green copy within thirty days to the State Comptroller." The purchaser will be deprived of his refund unless the seller complies strictly with the law. The state is not concerned with the nature of the business between the seller and purchaser, but it is concerned, in allowing the tax refund, that the law relating thereto be complied with.