

Opinion No. 36-1329

March 9, 1936

BY: FRANK H. PATTON, Attorney General

TO: Mr. John D. Bingaman, Commissioner of Revenue, Santa Fe, New Mexico.
Attention: Mr. S. W. Burr, Director Gasoline Tax Division.

{*106} Your letter of March 3rd encloses claim for refund of state gasoline tax on 1071 gallons, which claim was filed by John W. Conant on January 25, 1936.

Claimant shows that purchase upon which this claim is based was made on July 15, 1935, and submits affidavits showing that a former claim was filed on said date but was returned for correction and that thereafter claim and invoices were duly corrected and mailed to the Gasoline Tax Division but that same have never reached the department and have no doubt been lost in the mails.

It is my opinion that claimant has fully complied with the law and that your department would be fully justified in honoring this claim.

We herewith return all enclosures pertaining to this matter for your files.