

Opinion No. 36-1466

November 10, 1936

BY: FRANK H. PATTON, Attorney General

TO: Bureau of Revenue Gasoline Tax Division Santa Fe, New Mexico. Attention: S. W. Burr, Director of Gasoline Tax Div.

{*32} You have asked this office for an opinion as to whether or not a gasoline dealer's license is applicable to a particular place of business or whether it is issued to the individual and may be used even though the license {*33} holder transfers or moves his place of business.

The gasoline dealer's licenses are in the nature of a personal license and are not transferrable in the event that the license holder sells his business to another individual. In such cases it is necessary for the purchaser to obtain a new license to operate his business.

It would, therefore, seem that the license is a grant of a personal privilege and may with the permission of your office be used by the license holder in the event that he moves his place of business during the license year. We believe that in the event that your department allows this practice the original license should be returned to you and a record made by your department of the change in location of the place of business.

By: J. R. MODRALL,

Asst. Atty. Gen.