

**Opinion No. 39-3393**

January 18, 1939

**BY:** FILO M. SEDILLO, Attorney General

**TO:** Mr. J. V. Taylor, State Coordinator, Soil Conservation Service, State College, New Mexico.

{\*132} We have your letter of January 13 inquiring whether the Soil Conservation District is entitled to exemption or refunds for tax on gasoline used in district trucks.

I have come to the conclusion that the district is not entitled to exemptions for the gasoline tax or to refunds for gasoline taxes paid.

Section 3 of Chapter 219, Laws of 1937, 121-A-103, 1938 Supplement, subsection (1) makes the Soil Conservation District a "governmental subdivision of this state." However, Section 1 of Chapter 83, Laws of 1937, the Gasoline Excise Tax, 60-101, 1938 Supplement, subsection (c) specifically makes the State of New Mexico and any political subdivision thereof liable for taxes on gasoline used or consumed in the state.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.

**1938**

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