

# MAINE STATE LEGISLATURE

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August 25, 1925

To Elbert D. Hayford, State Auditor  
Re: Gasoline Tax - Federal vehicles

(After quoting the next to the last paragraph of the opinion of July 30, 1925):

I am informed that some of the "distributors", and especially the Standard Oil have a printed card which, when presented to any one of their agencies, entitles the holder to purchase gas "tax free", and the agency makes report each month to the "distributors", showing the amount this sold.

It is the opinion of this department that the "distributor" could issue such cards to the various government departments, to be used as aforesaid, and could then, in making their monthly reports to you, properly claim a deduction of the tax on the amount thus sold; and you in transmitting information to the treasurer of state as to the amount of tax due from the distributors will be justified in making such deductions as are shown by the reports to come within the exceptions contained in Section 1 of Chapter 212, Public Laws of 1925.

I suggest that you communicate the substance of the foregoing to the various distributors.

Sanford L. Fogg  
Deputy Attorney General