

MAINE STATE LEGISLATURE

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February 10, 1926

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

In answer to your inquiry as to whether or not naphtha is an "internal combustion engine fuel", within the provisions of Chapter 224 of the Public Laws of 1923, as amended by Chapter 212 of the Public Laws of 1925, I beg to advise you as follows:

Section 1 of Chapter 224. Public Laws of 1923, provides that "internal combustion engine shall mean any engine operated by explosion or quick burning therein of gasoline, benzol, or other product except kerosene;" that "internal combustion engine fuel" shall mean the motor fuel commonly called and known as gasoline, benzol, or other products except kerosene and crude oil to be used in the operation of an internal combustion engine."

Naphtha, as commonly defined, is a product of petroleum intermediate between the associated products of gasoline and benzine, all of which differ not in their essential nature, but only in the degree of inflammability when brought into contact with radiant heat. Gately v. Taylor, 211 Mass. 60.

"Naphtha, benzine, benzol and kerosene are all refined coal or earth oils, not differing in their nature, but only in the degree of inflammability, kerosene being much less inflammable than either of the others."

Morse v. Buffalo Terminal Marine Insurance Co., 30 Wis. 535.

From the foregoing, it is evident that naphtha was included in the meaning given to "internal combustion engine fuel" by the legislature by the use of the words

"shall mean motor fuel commonly called and known as gasoline, benzol, or other product except kerosene and crude oil."

Sanford L. Fogg
Deputy Attorney General