

# MAINE STATE LEGISLATURE

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August 27, 1929

To Louis C. Stearns, Esq.  
Re: Tank Car Lots, Gasoline

. . . I do not find that this department has had occasion to make any ruling with reference to the matter you mention. The Amendment made by the last Legislature, which relates to the purchase of internal combustion engine fuel in tank car lots, was made in behalf of the independent oil dealers, such as Murray of Bangor, Emery of Augusta and two or three others who bring in gasoline in tank car lots for sale, so that they could get credit for shrinkage from evaporation the same as is allowed the Standard Oil, Texaco and other similar distributors. It does not appear in any of the amendments to the original gasoline tax act, that the definition of the word "distributor" has been materially changed, so that the word "distributor" at the present time means:

"Any person, association of persons, firm or corporation, wherever resident or located, who imports or causes to be imported for sale, or for his or its use any internal combustion engine fuel as herein defined for use in this state after it reaches this State,"

and it appears to be the intention of the law that the "distributor" shall pay the tax.

From the foregoing it would seem that a person or corporation who buys, and brings into the State, tank car lots even for his own use would be liable to pay tax.

I am not attempting to give you an official ruling with reference to your inquiry, believing that possibly you would prefer to have the official ruling come from the Attorney General, it being a subject of great importance and unlimited effect.

Sanford L. Fogg  
Deputy Attorney General.