

MAINE STATE LEGISLATURE

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March 25, 1937

O. D. Roats, General Counsel
Farm Credit Administration of Springfield
Springfield, Massachusetts

Dear Sir:

In your letter of March 16, you submitted to me a form of tax exemption certificate referring to taxes on gasoline and motor oil for approval of its use in this State by governmental instrumentalities functioning under the supervision of the Farm Credit Administration.

On June 19, 1936, under General Regulations No. 86, issued by the Comptroller General of the United States, Standard Form No. 1094 (U. S. Government Tax Exemption Certificate) was approved for general use by all departments, establishments and agencies of the U. S. Government. This form has been adopted for use in this State and all licensed distributors in Maine have been notified that no deduction for sale of gasoline to the U. S. Government would be allowed on their monthly reports unless Form No. 1094 was forwarded to support such deductions.

The State Tax Assessor who has charge of the collection of gasoline tax in this State, tells me that the administrators of the gasoline tax for the various states had agreed on the use of Form No. 1094, and that unless it could be furnished in support of Government deductions, no deduction would be allowed.

In this connection, the State Tax Assessor informs me that Mr. Lyon, Solicitor General for the Farm Credit Administration stated that that instrumentality of the Government had itself determined that the language of Form No. 1094 was not appropriate for its use as the gasoline was not for the United States, but for an instrumentality of the United States.

We cannot approve the use of the submitted form.

Very truly yours,

Franz U. Burkett
Attorney General

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