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January 13, 1939

Honorable Foster Davis
County Attorney
Foard County
Crowell, Texas

Dear Mr. Davis:

Re: 0-90, Rebate of Federal Gasoline
Tax to Rural Consolidated High
School

This will acknowledge receipt of your communication of January 11, 1939, propounding this question:

"Whether or not a school district is entitled to a rebate of Federal taxes on gasoline used for operation of school buses for said school district."

In answer to your question your attention is respectfully called to the Internal Revenue Act of the Congress of the United States of 1934, as the same is set out from page 427, Volume 26, U.S.C.A. through 437, and being immediately following Title 26, Chapter 1481, U.S.C.A. In Section 617 of the above described item, as found on page 431 of the volume above referred to, U.S.C.A., a tax of 1¢ per gallon is imposed on gasoline sold by the producer or importer thereof, except in regulations prescribed by the Commissioner, with the approval of the Secretary, the tax shall not apply in the case of sale to a producer of gasoline.

We do not find that there is within the Act any exemption other than where the gasoline is sold to a producer of gasoline.

However, you are advised that any opinion by the Attorney General of Texas regarding this law would be beyond the scope of the authority of the Attorney General of Texas, as to any officer of the Federal Government being bound, and you are respectfully requested to consult the proper tax authorities of the Federal government relating to the interpretation of this Act

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of Congress and application of the law.

We regret very much that we are unable to advise you, other than is herein above set out, and we hope that we have been of some service to you in this respect by the pointing out of the law.

Yours very truly

ATTORNEY GENERAL OF TEXAS


By
Assistant

GSB:LM

Gerald Mann
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