AUDITOR OF STATE: Whether “certificates of use” can be used in the case of naphtha.

January 9, 1933.

Hon. Floyd E. Williamson,
Auditor of State of Indiana,
Indianapolis, Indiana.

Dear Sir:

In reply to your request of the 7th inst. for an opinion with regard to “certificates of use” being used in the case of naphtha, I would refer you to an official opinion of this office dated December 23, 1932, covering this same question.

It is my belief that the opinion then given was and is correct and, in view of the same, we do not believe that “certificates of use” can be used in the case of naphtha.

I appreciate the fact that the payment of tax by users of naphtha and the filing of application for refund when the same is not used for fuel for motor vehicles, may occasion a great deal of inconvenience and seemingly needless expense, however, that is a matter which should be remedied by the legislature in the amendment of the motor vehicle fuel tax law.

It is indeed unfortunate if the dealers have failed to collect the proper tax from the purchasers, but however that may be, it is of no concern to the State of Indiana. The State of Indiana is entitled to receive the tax from the dealers, whether the dealers collect from the ultimate consumer or not.

AUDITOR OF STATE: Proper method of refunding gasoline tax to licensed dealer of Indiana.

January 10, 1933.

Hon. Floyd E. Williamson,
Auditor of State of Indiana,
Indianapolis, Indiana.

Dear Sir:

In response to your request dated January 9, 1933, for an opinion concerning the proper method of refunding tax to be paid to a licensed dealer of the State of Indiana, who purchased a quantity of gasoline and paid the tax thereon and then trucked a large amount of the same into the State of Illinois for sale at a station in Illinois and upon which the