There is nothing in the above act which would exempt the parties in question, upon the statement of facts contained in your letter. Leasing a camp site does not make the lessees "bona fide tenants of farm lands, residing thereon" within the intent of the act. Whether or not the lease in question can extend to the middle of the stream depends to a large extent upon whether or not the stream is a navigable stream at the point where the land is situated. At all events, it is a question of fact which is not material for the purposes of this opinion, in view of the language of the act as referred to above.

AUDITOR OF STATE: Manner and method to be followed in sales of gasoline unfit for propulsion of motor vehicles.

June 22, 1933.

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

Dear Sir:

In response to your request of June 10th for an opinion of this office upon the manner and method to be followed by you in sales of gas machine gasoline, and such other similar products as are wholly unfit for the propulsion of motor vehicles, I submit herewith the following opinion:

Subdivision d of section 4 of chapter 159, Acts of 1933, at page 832, reads as follows:

“(d) The word gasoline as used in this act, shall include the liquids derived from petroleum or natural gas, commonly known or sold as gasoline, and all other volatile and inflammable liquids by whatsoever name known or sold, containing any derivative of petroleum, natural gas, coal, shale, or similar natural materials and produced, prepared, blended or compounded for the purpose of propelling motor vehicles, or which is suitable and practicable for the propulsion of motor vehicles upon the public highways.”

The mere fact that gas machine gasoline carries the name “gasoline”, does not necessarily bring it within this definition, since the definition refers only to such liquids as are commonly known and sold as gasoline, and to such as are pro-
duced, prepared, blended or compounded for the purpose of propelling motor vehicles, or which are suitable and practicable for the propulsion of motor vehicles upon the public highways. A liquid which is not produced for the purpose of propelling motor vehicles, and which is not suitable and practicable for such purpose, may be exempted from the tax.

In this connection, I would suggest that any manufacturer who produces a liquid of this kind should apply to the auditor of state for exemption for such liquid from the provisions of the Indiana motor vehicle fuel tax law, accompanying such application with a statement of the trade name or brand of such liquid and of the analysis and peculiar properties of the same, which show it to be wholly unfit for use in the propulsion of motor vehicles. If the auditor of state finds that the representations in such verified analysis and application are correct, he would thereupon issue a certificate of exemption for such particular brand described therein upon the following conditions:

1. That such liquid sold under such brand or trade name shall at all times comply with the verified analysis upon the basis of which such exemption is granted.

2. That a report of all shipments of such liquid so exempt into the State of Indiana by the manufacturer or any dealer shall be immediately reported to the auditor of state.

3. That all containers of such liquid, and all sales tickets, invoices and statements covering any sale or shipment of the same into or in the State of Indiana, shall have a label attached thereto, bearing the following statement:

   "This product is wholly unsuited for use as a motor vehicle fuel and by reason of such fact has been exempted from the provisions of the Indiana motor vehicle fuel tax law. The blending and compounding of the same with other materials to produce a motor vehicle fuel will render the person so doing subject to the provisions and penalties of such law."

4. That the violation of any of the provisions of paragraphs 1, 2 or 3, will result in the immediate revocation of such order of exemption and subject such liquid and the dealers and users thereof to the provisions of the Indiana motor vehicle fuel tax law.
With regard to that portion of your letter referring to the purchase by ultimate consumers of large quantities of fuel oils and similar products from unlicensed dealers outside the state, it is my opinion that the law was not intended to require such users to qualify as dealers, and I would, therefore, suggest that such users be required to file a monthly report of such shipments so received, accompanying the same with the usual affidavits or certificates of use as provided for in the 1933 act. Failure upon the part of such users to so report the shipments so received, and to accompany such report with such certificates of use, would render any shipment not reported, immediately subject to taxation.

In order that a definite list of users desiring to avail themselves of this privilege may be had, it is suggested that each such user be required to apply to you for the privilege, accompanying his application with an agreement to comply with all of the provisions of the law and with all rules and regulations promulgated by you as auditor of state relating thereto.

Trusting this will give you the information you desire, I am.

MINING DEPARTMENT: Whether a mine, using 100 men in day shift and 9 at night, may be made amenable to mining laws of Indiana on both shifts.

June 22, 1933.

Hon. A. G. Wilson,
Chief Mine Inspector,
Department of Commerce and Industry,
Indianapolis, Indiana.

Dear Sir:
I have before me your request for an official opinion concerning the following:

"Can a mine, working one hundred men in the daytime hours, but only nine or less men on the night shift, be made amenable to the mining laws of Indiana on the night as well as on the day shift?"

Section 25 of chapter 177, Acts of 1923, was amended by section 4, chapter 171, Acts of 1925, page 421, so as to read as follows:

"Section 25. The provisions of this act shall not apply to any mine that does not employ ten or more