

OPINION
51-179

July 16, 1951 (OPINION)

TAXATION

RE: Gasoline Used for Refrigeration in Trucks Exempted

You call the attention of the Attorney General to an opinion written August 12, 1941, by Clifford Jansonius and another written October 18, 1941, by Wm. R. Pearce, at the time when both gentlemen were assistant attorneys general. Mr. Jansonius held that gasoline used for air-conditioning in busses was not exempt upon the ground that it was used for industrial purposes. Said opinion was overruled by Mr. Pearce, who in fact held that gasoline used for refrigeration in trucks was used for industrial purposes and therefore was exempt from taxation.

The writer submitted the question to the Attorney General and members of the staff and we find that the Attorneys General, C. E. Brace and Clair M. Ghylin all concur in Mr. Pearce's opinion. Therefore, it is the opinion of this office that gasoline used for air-conditioning busses or refrigerating trucks is used for industrial purposes and therefore has the benefits of the exemptions provided for under the old 1941 law.

ELMO T. CHRISTIANSON

Attorney General