

Distillate—Kerosene Not a Distillate Within the Meaning of the Statute.

The word "distillate" as used in Section 2381 of the Revised Codes of 1921 held not to include kerosene.

Nils P. Haugen, Esq.,
Assistant to the State Board of Equalization,
Helena, Montana.

My dear Mr. Haugen:

You have asked for my opinion as to whether kerosene is included in the word "distillate" as used in Section 2381, Revised Codes of 1921.

This section provides as follows:

"As used in this act: The term 'person' means and includes every individual, firm, association, joint-stock company, syndicate, and corporation.

"The term 'distributor' means and includes every person who engages in the business in the state of refining manufacturing, producing, or compounding gasoline or distillate, and selling the same in this state; and also every person who engages in the business in this state of shipping, transporting or importing any gasoline or distillate into, and making original sales of the same, in this state.

"The term 'dealer' means and includes every person, other than a distributor, who engages in the business in this state, of distributing or selling gasoline or distillate within the state."

Distillate has a well-understood meaning among those who engage in the sale and distribution of oil and its various constituents. It is a low grade of gasoline.

There is no doubt but that petroleum is produced by distillation, but the statute does not undertake to embrace all or any distillate.

It is my opinion that the Legislature intended to limit and confine its meaning as embracing that substance only which is commonly designated by those engaged in the sale and distribution of oil as "distillate," and that it does not include kerosene.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.