

Gasoline—Motor Fuel—Taxation.

A product called "Motor Fuel" which is not sold as gasoline is not required to conform to the standards of gasoline, even though the same is used in motor vehicles as a substitute for gasoline.

C. T. Stewart, Esq.,
Secretary of State,
Helena, Montana.

My dear Mr. Stewart:

Your letter was received enclosing copies of correspondence between yourself and the Hart Refinery in which that company contended that a product manufactured by it for use in motor vehicles and called "motor fuel" should not be subjected to the standard test fixed for gasoline offered for sale under the laws of this state.

It is its contention that "motor fuel" should not be subjected to the required tests for gasoline as it is not contended that "motor fuel" is sold for gasoline.

On the other hand, you contend that "motor fuel" is a substitute and is used as a substitute for gasoline, and that it should therefore conform to the tests required of gasoline.

It is not denied that this "motor fuel" is intended to be used in a gas engine, and in this respect it will of course displace gasoline. The same might be said, however, of any other substance which could be used to operate a gas engine, as for instance alcohol. I am unable to see that a preparation of this kind, even though it is not similar to gasoline, violates the statute, inasmuch as it is not contended that it is gasoline and is not sold as gasoline. The law requires certain tests for gasoline before it can be sold as such. This was intended to prevent the adulteration of gasoline or the selling of a low grade gasoline at the same price as a higher test gasoline. No reason for this test could be applied to a substance which is called "motor fuel" that is not sold as gasoline.

It is, therefore, my opinion that the product called "motor fuel" is not required to undergo the tests required by the laws of this state for gasoline, but that the labels and advertising should be so worded that it is clear to the public that "motor fuel" is not gasoline.

Very truly yours,

WELLINGTON D. RANKIN,
Attorney General.