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CONSTITUTIONAL LAW - FEDERAL INSTRUMENTALITIES - Applicability of  
Missouri motor fuel tax to sales to Farm Credit Administration.

10-3  
September 20, 1934



Mr. Gerard N. Byrne, Attorney,  
Farm Credit Administration of St. Louis,  
St. Louis, Missouri.

Dear Sir:

Your letter of July 6, 1934, has been received in which you ask for our views on the application of the Missouri motor vehicle fuel tax to sales of gasoline to the Farm Credit Administration of St. Louis, and we likewise acknowledge receipt of your supplemental letters of July 30, 1934 and September 10, 1934, the latter of which enclosed a memorandum of authorities.

After an extensive investigation we have come to the conclusion that the Constitution of the United States does not prohibit the imposition of a tax with respect to the sale of gasoline to the Farm Credit Administration, and as there is no exemption in the Missouri law covering such sales, it is our opinion that the liability for the tax is imposed with respect thereto.

Very truly yours,

EDWARD H. MILLER

ASSISTANT ATTORNEY-GENERAL

APPROVED:

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ATTORNEY-GENERAL