fuels, the said taxes so paid by said owners or operators of all such licensed airports, landing fields, air schools and flying clubs, on the purchase by them of gasoline used for aviation purposes.

It shall be illegal for any owner or operator of any licensed airport, landing field, air school and flying club, or any agent or employee of said owner or operator of said airport, landing field, air school and flying club, or any airport, landing field, air school and flying club, or any agent or employee of said airport, landing field, air school and flying club, to sell, give, dispense or deliver any tax free motor vehicle fuel to other than aircraft. Any license issued to any owner or operator of any of said airports, landing fields, air schools and flying clubs may be revoked or suspended by the State Aviation Commission for any violation of the above provision and, in addition thereto, every owner of any of said airports, landing fields, air schools and flying clubs, every operator of any of said airports, landing fields, air schools and flying clubs, and every agent or employee of any of said airports, landing fields, air schools and flying clubs, or of the owner or operator thereof, shall, upon conviction, be subject to a fine not exceeding $100.00 or to imprisonment for not more than thirty days, or both fine and imprisonment in the discretion of the Court.

1929, ch. 476. 1937, ch. 375, sec. 219A.

**256.** Upon compliance with the provisions of Section 255 of this Article the Comptroller shall refund to the United States of America and to any of its agencies, the tax upon all motor vehicle fuel purchased by it or them for use in the exercise of an essential governmental function, to the extent required by the Federal Constitution, or by any Act of Congress passed pursuant to and in conformity with the Federal Constitution.

U. S. Post Exchange exempt from payment of gasoline tax. U. S. *v.* Gordy, 58 Fed. (2nd), 1013.

An. Code, 1924, sec. 220. 1922, ch. 522, sec. 10.

**257.** Any dealer, person, association or persons, firm or corporation violating any of the provisions of this sub-title, or any person, firm or agent of any corporation who shall make any false statement in connection with an application for the refund of any money or tax as provided in this sub-title, or who shall collect or cause to be repaid to him or to any person any tax without being entitled to the same under the provisions of this sub-title, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one thousand dollars ($1,000.00) or by imprisonment in the county jail for not more than six (6) months, or by both such fine and imprisonment.

1929, ch. 484.

**258.** The license tax in respect of motor vehicle fuels prescribed by this sub-title shall be collectible and enforceable by a writ of attachment brought in the name of the State Comptroller for the use of the State against the lands, goods, chattels or credits of the tax debtor, and such attachment shall be governed in all respects by the rules of the law and procedure applicable to attachments for liquidated damages against non-residents; no attachment bond shall be required of the plaintiff, provided, however, that with respect to any property of the tax debtor subject to *bona fide* existing lien or liens, such lien or liens shall be entitled to priority