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Richmond, Va.

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Record No. 6758

In the Supreme Court of Appeals of Virginia at Richmond

COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES, ETC.

v.

EASTERN AIR LINES, INC.

FROM THE LAW AND EQUITY COURT OF THE CITY OF RICHMOND

RULE 5:12—BRIEFS

§5. Number of Copies. Twenty-five copies of each brief shall be filed with the clerk of this Court and three copies shall be mailed or delivered by counsel to each other counsel as defined in Rule 1:13 on or before the day on which the brief is filed.

§6. Size and Type. Briefs shall be nine inches in length and six inches in width, so as to conform in dimensions to the printed record, and shall be printed in type not less in size, as to height and width, than the type in which the record is printed. The record number of the case and the names and addresses of counsel submitting the brief shall be printed on the front cover.

HOWARD G. TURNER, Clerk.

Court opens at 9:30 a.m.; Adjourns at 1:00 p.m.

IN THE

Supreme Court of Appeals of Virginia

AT RICHMOND

Record No. 6758

VIRGINIA:

In the Supreme Court of Appeals held at the Supreme Court of Appeals Building in the City of Richmond on Monday the 2nd day of October, 1967.

COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES OF THE COMMONWEALTH OF VIRGINIA, Plaintiff in error,

against

EASTERN AIR LINES, INC., Defendant in error.

From the Law and Equity Court of the City of Richmond
Alex H. Sands, Jr., Judge

Upon the petition of the Commissioner of the Division of Motor Vehicles of the Commonwealth of Virginia a writ of error is awarded him to a judgment rendered by the Law and Equity Court of the City of Richmond on the 5th day of April, 1967, in a certain proceeding then therein depending, wherein Eastern Air Lines, Inc., was plaintiff and the petitioner was defendant; no bond being required.

RECORD

* * * * *

page 1 }

* * * * *

PETITION OF APPEAL FROM DECISION OF COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES BY EASTERN AIR LINES, INC.

To the Honorable Judges of the Law and Equity Court of the City of Richmond:

The petition of Eastern Air Lines, Inc., filed pursuant to §58-754 of the Code of Virginia, respectfully represents:

1. Petitioner is a corporation organized and existing under the laws of the State of Delaware and is authorized to do business in Virginia, with Lewis F. Powell, Jr., as its registered agent at 1003 Electric Building, Richmond, Virginia, its registered office.

2. Between March 1, 1966, and March 26, 1966, inclusive, Petitioner purchased certain special fuels in Virginia for the purpose of operating or propelling its aircraft, and paid the taxes thereon, pursuant to the Special Fuels Tax Act (§58-731 through §58-757 of the Code of Virginia).

3. Section 58-753.3 of the Code provides for a partial refund of such taxes. Pursuant to the provisions of page 2 } such section, Petitioner is entitled to a refund of $27,033.04 of the taxes paid on the special fuels so purchased between March 1, 1966, and March 26, 1966. There is no dispute as to the correctness of this amount.

4. On July 13, 1966, Petitioner duly filed with the Commissioner of the Division of Motor Vehicles of the Commonwealth of Virginia (the "Commissioner") an application for refund of this $27,033.04. Petitioner's application of July 13, 1966, also requested a refund of $19,397.11 for such taxes paid on certain fuels purchased after March 26, 1966.

5. On July 18, 1966, the Commissioner allowed a refund of the $19,397.11, but denied Petitioner's application for a refund of the $27,033.04 on the ground that the application had not been timely filed within the three-months' period (from the date of the purchase) previously prescribed by §58-753.1 of the Code.

6. Petitioner avers that the action of the Commissioner in

disallowing refund of the $27,033.04 was erroneous for the following reasons:

(i) Petitioner's right to a refund of these taxes is prescribed by §58-753.3 of the Code, which contains no provision limiting the time within which applications thereunder may be filed. The limitations contained in other Code sections with respect to other types of transactions are not applicable.

(ii) Even if §58-753.1 of the Code were applicable, Petitioner's application was in fact timely filed. The
page 3 } General Assembly at its 1966 session amended §58-753.1 to read, in pertinent part, as follows:

"Application for refund shall be filed with the Commissioner within six months from the date of sale, . . ."

This amendment substituted "six months" for the previously existing "three months" period within which refund applications could be filed. Petitioner's application was filed well within this six-months' period.

7. Petitioner, while entitled to the $27,033.04 refund, has not received any part of it because of the Commissioner's decision.

WHEREFORE, Petitioner prays that the Court enter an order directing the proper officials of the Commonwealth of Virginia to refund $27,033.04 to Petitioner, and for such other further and general relief as to the Court may seem just and proper.

EASTERN AIR LINES, INC.

By LEWIS F. POWELL, JR.
Of Counsel

Filed in the Clerk's Office the 14th day of October, 1966.

Teste:

LUTHER LIBBY, JR., Clerk
By EDW. G. KIDD, D.C.

* * * * *

page 5 }

* * * * *

DEMURRER

The defendant says that the Petition of Appeal filed in this action is not sufficient in law, for the following reasons:

[1] The petitioner alleges the fuel in question was purchased and used for purposes other than to propel vehicles operated or intended to be operated on the highway, namely "for the purpose of operating or propelling its aircraft," and the taxes thereon were paid "pursuant to the Special Fuels Tax Act (§58-731 through §58-757, Code of Virginia)."

[2] Under the Special Fuels Tax Act, §58-753.1 of the Code of Virginia provides that, "any person who shall purchase fuel and pay the tax thereon and use the same for purposes other than to propel vehicles operated or intended to be operated on the highway, shall, upon making application therefor as herein provided, be reimbursed the amount of such tax paid."

[3] Since §58-753.1 of the Code applies to all refunds for nonhighway use, it necessarily applies to the refunds mentioned in §58-753.3, pertaining to fuel used to operate and propel aircraft.

page 6 } [4] Section 58-753.1 of the Code, in effect at the time the purchases were made between March 1, 1966 and March 26, 1966 further provided that, "application for refund shall be filed with the Commissioner within three months from the date of sale."

[5] Petitioner alleges that application for refund was filed with the Commissioner of the Division of Motor Vehicles on July 13, 1966, a date occurring more than three months from the dates of sale and after the statutory limitation had expired.

[6] The amendment changing the limitation for filing applications for refund under §58-753.1 from three to six months became effective on June 27, 1966, a date occurring after the three month limitation had expired on all of the fuel purchases in question.

Commissioner of the Division of
Motor Vehicles of the Commonwealth of Virginia

A. R. WOODROOF
Counsel

A. R. WOODROOF, p.q.
Assistant Attorney General
Richmond, Virginia

Received and Filed Nov. 4, 1966.

Teste:

LUTHER LIBBY, JR., Clerk
By EDW. G. KIDD, D.C.

* * * * *

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* * * * *

AMENDED PETITION OF APPEAL FROM DECISION OF COMMISSIONER OF THE DIVISION OF MOTOR VEHICLES BY EASTERN AIR LINES, INC.

To the Honorable Judges of the Law and Equity Court of the City of Richmond:

The Petitioner, Eastern Air Lines, Inc., having filed pursuant to §58-754 of the Code of Virginia a Petition of Appeal From Decision of the Commissioner of the Division of Motor Vehicles, hereby amends its petition and respectfully represents:

1. Petitioner is a corporation organized and existing under the laws of the State of Delaware and is authorized to do business in Virginia, with Lewis F. Powell, Jr., as its registered agent at 700 East Main Street, Richmond, Virginia, its registered office.

2. Between March 1, 1966, and March 26, 1966, inclusive, Petitioner purchased certain special fuels in Virginia for the purpose of operating or propelling its aircraft both within and outside of this State. The taxes on such fuels
page 8 } imposed by §58-744 of the Code of Virginia were duly paid by Petitioner's supplier and were included in the purchase price thereof paid by Petitioner to supplier.

3. The applicable provisions of the Code provide for a refund of such taxes in whole or in part depending upon where such fuels were consumed. Petitioner, as the user of such

fuels, is entitled to a refund of $27,033.04 of the taxes paid on the special fuels so purchased between March 1, 1966, and March 26, 1966, a part of which fuels were consumed outside of the boundaries of the State and the remainder consumed within such boundaries. There is no dispute as to the correctness of this amount or as to Petitioner being the party rightfully entitled to the refund.

4. On July 13, 1966, Petitioner duly filed with the Commissioner of the Division of Motor Vehicles of the Commonwealth of Virginia (the "Commissioner") an application for refunds totaling $46,430.15, including refunds with respect to the special fuels referred to in paragraph 2 above and also certain special fuels purchased after March 26, 1966.

5. On July 18, 1966, the Commissioner allowed a refund of $19,397.11, being the approriate amount with respect to the fuels purchased after March 26, 1966, but denied Petitioner's application as to the balance claimed, $27,033.04, on the ground that the application with respect to the fuels purchased on or prior to March 26, 1966, had not been timely filed within the three-months' period (from the date of the purchase) previously prescribed by §58-753.1 of the Code.

page 9 } 6. Petitioner avers that the action of the Commissioner in disallowing refund of the $27,033.04 was erroneous for one or more of the following reasons:

(i) Petitioner's right of a refund of these taxes is prescribed by §58-753.3 of the Code which contains no provision limiting the time within which application for refund may be filed.

(ii) If any time limitation is imposed upon the filing of such application, it is the twelve-months' period prescribed in §58-716 (such time period having been increased from six months to twelve months by the amendment thereof enacted by the General Assembly in 1966). Petitioner's application was filed well within the time specified by §58-716 both before and after the 1966 amendment.

(iii) Even if §58-753.1 of the Code were applicable (which Petitioner denies), Petitioner's application was in fact timely filed. The General Assembly at its 1966 session amended §58-753.1 to read, in pertinent part, as follows:

"Application for refund shall be filed with the Commissioner within six months from the date of sale, . . ."

This amendment substituted "six months" for the previously existing "three-months" period within which refund applications could be filed. Petitioner's application was filed well within this six-months' period.

7. Petitioner, while lawfully entitled to be refunded this $27,033.04 of its money, has not received any part of it because of the Commissioner's erroneous decision.

page 10 } WHEREFORE, Petitioner prays that the Court enter an order directing the proper officials of the Commonwealth of Virginia to refund $27,033.04 to Petitioner, and for such other further and general relief as to the Court may seem just and proper.

EASTERN AIR LINES, INC.
By LEWIS F. POWELL, JR.
Counsel

Filed By Order of 6-21-67.

Entered *Nunc Pro Tunc* as of March 6, 1967.

Teste:

EDWARD G. KIDD, D.C.

* * * * *

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LAW AND EQUITY COURT
Of The
CITY OF RICHMOND

Richmond, Virginia
March 30, 1967

Charles S. Cox, Jr., Esq.
A. R. Woodruff, Esq.
Assistants to the Attorney General
Supreme Court Building
Richmond, Virginia

Lewis F. Powell, Jr., Esq.
Norman A. Scher, Esq.
David F. Peters, Esq.
Attorneys at Law
Electric Building
Richmond, Virginia

Re: Eastern Air Lines, Inc.
v.
Commissioner of the Division
of Motor Vehicles of the
Commonwealth of Virginia

Gentlemen:

This action, now before the Court upon demurrer, is in the form of an appeal from a decision of the Commissioner of the Division of Motor Vehicles denying to petitioner certain tax relief to which it claims to be entitled.

On July 13, 1966, petitioner, Eastern Air Lines, filed application with the Commissioner of the Division of Motor Vehicles for statutory refund of the tax in the amount of $46,430.15 upon aviation jet fuel purchased between March 1, 1966, and July 13, 1966. Commissioner allowed the refund claimed upon all fuel purchased by plaintiff after March 26, 1966, but disallowed plaintiff's petition as to fuel purchased on or before March 26 in the amount of $27,033.00, Commissioner taking the position that as to the latter figure, plaintiff had not filed for refund within the time prescribed by statute (i.e. within three months from the date of sale).

page 12 } Respective Contentions.

The soundness of Commissioner's position depends upon the applicability of Code sec. 58-753.1[1] to the refund involved and the interpretation placed thereon by the Commissioner. He argues (a) that this section creates the right of refund as to aviation jet fuel and prescribes the time limit upon the right to apply therefor, and (b) that this being true the extension of the three months deadline formerly provided by this section to a six months limit by the 1966 legislative amendment does not apply to Eastern's application. If Commissioner is correct in those two premises, then he must prevail.

Eastern's position is based upon three premises, any one of which, if sound, would support its conclusions. First, it is

[1] "Sec. 58-753.1. *Refund for nonhighway use.*—Any person who shall purchase fuel and pay the tax thereon and use the same for purposes other than to propel vehicles operated or intended to be operated on the highway, shall, upon making application therefor as herein provided, be reimbursed the amount of such tax paid. Application for refund shall be filed with the Commissioner within six months from the date of sale, shall show the purpose for which the fuel was used, and shall be accompanied by the invoice covering sale of the fuel to such person. Such refunds shall be paid in the manner provided in Sec. 58-753."

(Note: Prior to June 27, 1966, the effective date of the amendatory statute, the limit for filing for refunds under this section was three months).

said that sec. 58-753.1 in no way relates to aviation fuel of any character but that sec. 58-753.3 is the section creating the right to refund as to aviation jet fuel and prescribes no time limitation upon the right of application therefor. Secondly, it is urged, if the right of application for refund page 13 } under sec. 58-753.3 is in any way restricted as to time it is the six months restriction[2] provided in sec. 58-716. Thirdly, Eastern rationalizes, even though sec. 58-753.1 did control the right of refund under review, as claimed by Commissioner, that Eastern's June 13 application was timely thereunder.

Statutes Analyzed.

In the decade following World War II, automotive transportation, private and commercial, reached proportions requiring a reevaluation by the various states of the adequacy of their respective highway systems and of the methods by which the financing of construction and maintenance thereof could be supplemented. This need was recognized by the Virginia legislature in its special session of 1923 when it enacted what appears to be its first motor fuel tax act. It provided for the collection of the tax and the exclusive allocation of its revenue to construction and maintenance of state and county roads. Realizing the inequity of permitting the tax to rest in part upon the shoulders of non-users of the highways the act provided for refunds of the total tax collected to various categories of non-users specifically including "aeroplanes or aircraft" in this non-user category.

This act was repealed, reenacted and amplified by the legislature of 1932 (forerunner of present Chap. 13) and the period for refund application was reduced from sixty to thirty days. It is of interest that under this act no money was turned over to the state treasury until *after* payment of statutory refunds. Full refund was provided to all non-users of highways specifically including aeroplanes or aircraft.

In 1940 the legislature enacted its first special fuel tax act, designated as "Use Fuel Tax Act". Sec. 2154 (230b) states the intended coverage of the act to be to include any liquid fuel as heavy as or heavier than kerosene not taxed under the motor fuel tax act (which immediately precedes it). The motor fuel tax act, sec. 2154 (209) (b) expressly excluded kerosene and petroleum products of lower gravity. Hence,

[2] Increased to twelve months by the 1966 legislature.

the Use Fuel Tax Act (our present Special Fuel Tax Act) picked up kerosene and other heavier fuels not covered under the Motor Fuel Tax Act.

page 14 } This is the critical point in the history of the Fuel Tax Acts as concerns the case at hand for we are interested in whether aviation fuel of any kind was included under this, the initial, Special Fuel Tax Act, and if not when and how it became covered by this act. It is perfectly apparent from a reading of the 1940 "Use Fuel Tax Act" that aviation fuel of no kind was covered or intended to be covered by this act. The act extended no refund relief to highway non-users but only relief for erroneously collected taxes, sec. 2154 (230p).[3]

Of paramount importance also is the action of the legislature in 1952, for it was this legislature which enacted sec. 58-753.1 in the identical language of the present section. Not only is there no mention of aviation fuel of any type in this refund section but again it is noteworthy that from a study of the chapter it is perfectly apparent that no aviation fuel was intended to be covered.

Apparently it was not until 1960 that the volume of the use of aviation fuel other than gasoline reached such proportions that the legislature felt it worthwhile to assign it a tax category and as it did not fit the tax category of Chap 13 it was placed under Chap. 14 (sec. 58-732(4). This brings us to the principal question before the Court, i.e. under what section is the right of refund as to this aviation jet fuel created?

Is right of refund for tax on jet aviation fuel created by sec. 58-753.1?

It should first be borne in mind that 58-753.1 was on the books for a considerable period of time before there was any fuel tax at all upon jet aviation fuel. It would be reasonable to assume that had the 1960 legislature intended to expand this section to cover refunds upon aviation jet fuels it

page 15 } would have so indicated by either incorporating into 58.753.1 language to this effect or at least in having included in 58-753.3, the section dealing specifically with aircraft fuels, some reference back to 58-753.1.

[3] Under the Motor Fuel Tax Act as amended in 1942, aviation gasoline of all types was subject to tax under sec. 2154(213) and a two cents per gallon refund across the board was provided for aeroplanes as to flights over state territory and full refund for flight not over state territory.

But this is not all. For the several reasons pointed out by petitioner, the provisions of 58-753.1 could not apply to aviation fuel. In the first place this section provides for a *full* refund upon *all* fuel contemplated under the section whereas the legislature, in each amendment to the motor fuel tax statute since 1942 has made it crystal clear that a distinction as to the amount of refund was to be observed between fuel consumed on planes on flights, in part or wholly over Virginia territory, and those flights outside the boundaries of the state.

Again 58-753.1 provides that all refunds under that section are to be paid in the manner provided in sec. 58-753. This latter section provides that refund payments are to be made, after certification by the Commissioner, by the Comptroller *out of the state treasury, or general funds.* Sec. 58-733, however, provides that taxes upon aviation fuel shall be placed in a *special fund* and all refunds of aviation fuel paid out of this special fund. The method of payment, therefore, provided in 58-753.1 could not be followed without violating the explicit payment instruction set forth in 58-733.

Another very apparent reason why Commissioner's position is not tenable is that were 58-753.1 applicable to a refund on aviation fuel there would have been, during the period in question, an entirely different time limitation upon applications for regular aviation fuel (six months under sec. 58-716) and those for aviation jet fuel (three months under sec. 58-753.1) and it is unthinkable that the legislature would have had any such thought in mind.

Finally, the fact that the 1960 legislature saw fit to integrate the provisions of 58-753.3 with those of 58-715 by incorporating into each the language of the other as to the graduated basis of refund, strongly suggests that the legislature intended the same refund procedures to apply to both regular and jet fuel.

For the above reasons it is felt that it was the intention of the 1960 legislature in enacting 58-753.3 that this
page 16 } section was to take care of the procedural matters in connection with aviation jet fuel and that such procedures were to be integrated with those for the recovery of non-jet aviation fuel refunds under 58-715 and 58-716.

This being true it is not necessary to a determination of this case on demurrer to decide whether in reference to aviation jet fuel the six months limitation provision of sec. 58-716 applies or whether there is no time limitation for the filing of the application for refund, as petitioner contends. In either event petitioner's application was timely filed.

Timeliness of Application under sec. 58-753.1

But even though it be held that sec. 58-753.1 were applicable, the ruling upon demurrer would necessarily be the same.

Petitioner argues that assuming the applicability of this section that its filing for refund was timely for two reasons. (a) It is first said that a retroactive application of the 1966 amendment extending the limit for filing from three to six months is not involved because petitioner's application met the new time requirement, i.e. six months. In other words petitioner's position is that a retroactive application of the statute would contemplate applying it to save a claim more than six months old at the time the statute was passed and therefore not falling within the statutory six months period. The thrust of this argument is that the amended statute creates a new right rather than revives a stale right. (b) Secondly, petitioner urges, no question involving any "statute of limitations" is involved since the construction contended for by petitioner would impair no vested rights of any individual or of the state but on the contrary provides for restitution by the state to the righful owner of money which was never due the state in the first instance.

Indigenous to both of these contentions is the concept that a "statute of limitation" in the true sense of the word creates no right nor does it extinguish any right but merely denies the remedy on such right if pleaded. The running of the ordinary statute of limitations usually vests rights in the party in whose favor the statute acts. In the case page 17 } of a tax refund, however, this is not the situation.[4]

The right here under consideration being purely statutory, it was, prior to 1966, a right which *died* unless exercised within three months from date of sale. There was, consequently, no right existing after the three months period expired. The 1966 Amendment, in effect, created a new right of restitution in respect to all refund claims qualifying under the statute which were presented within six months after sale. The instant claim was so presented.

Conclusion

It is accordingly held that the right to refund upon taxes on aviation jet fuel is created by Code section 58-753.3 and that neither the right of refund created by 58-753.1 nor the

[4] Cf. *Ferguson* v. *Ferguson,* 169 Va. 77 and *B-C Remedy Co.* v. *Unemployment Comp. Comm.* (N.C.) 36 S.E.(2) 733.

time limitation imposed upon the exercise of the right by that section applies to the tax here under consideration. It is further held that even though sec. 58-753.1 were applicable—which is not the case—that petitioner's filing was, for the above reasons, timely thereunder.

The demurrer will accordingly be overruled and counsel may present sketch for order to this effect.

Yours very truly,
Alex H. Sands, Jr., Judge

AHSjr:jh

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* * * * *

ORDER OVERRULING DEMURRER AND ENTERING FINAL JUDGMENT

* * * * *

This cause came on this day to be heard upon the Petition and Amended Petition filed by the Plaintiff and upon the Demurrer thereto filed by the Defendant, and having been argued by counsel and the Court being of the opinion that the Demurrer should be overruled for the reasons stated by the Court in its opinion letter dated March 30, 1967, hereby made a part of the record in this cause, and the parties being of the opinion that the overruling of the Demurrer has disposed of all questions in this cause, the Court doth

ADJUDGE, ORDER and DECREE that the Demurrer on behalf of the Defendant is hereby overruled and that the Defendant forthwith shall refund to the Plaintiff the sum of $27,033.04.

The Defendant, by counsel, duly objects and excepts to the overruling of its Demurrer and to the entry of this judgment against it.

* * * *

On motion of the Commissioner of the Division of Motor Vehicles of the Commonwealth of Virginia, by
page 19 } counsel, the Court doth grant him a stay of execution of this judgment for a period of 60 days from

the date hereof in which to apply for a writ of error herein to the Supreme Court of Appeals of Virginia, if the Commissioner be so advised.

Dated:
Enter this:

Enter 4/5/67. A. H. S., JR., Judge

* * * * *

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* * * * *

NOTICE OF APPEAL AND ASSIGNMENTS OF ERROR

* * * * *

The Commissioner of the Division of Motor Vehicles of the Commonwealth of Virginia, acting by and through the Attorney General, hereby gives notice of appeal from the final judgment entered in this case on April 5, 1967, and sets forth the following assignments of error:

1. The Court erred in not sustaining the demurrer filed and argued by the Commonwealth of Virginia.

2. The Court erred in granting relief to the plaintiff in entering judgment directing the defendant to refund to the plaintiff the sum of $27,033.04 without an enabling statute.

3. The Court erred in finding that plaintiff's refund application filed July 13, 1966, more than three months from the date of sale, as concerns March 1—March 26, 1966 special aviation fuels purchases, was timely filed.

4. The Court erred in finding that there was no time limitation in Chapter 14 of Title 58 which applied to the right of special aviation fuels tax refund in question.

page 21 } 5. The Court erred in finding that §58-753.1 is not applicable to refund of special aviation fuels taxes paid in accordance with §58-744.

6. The Court erred in construing the methodology of §58-733 refund payments as being different from that of §§58-753 and 58-753.1 refund payments.

7. The Court erred in construing the cross reference in §§58-715 and 58-753.3 as being indicative of a legislative intent that §58-753.3 was to exclusively take care of procedural matters as respects special aviation fuels tax refunds of

Chapter 14, Title 58 and that §58-753.3 procedural requirements were to be integrated with those respecting regular aviation fuels tax refunds of Chapter 13, §§58-715 and 58-716.

8. The Court erred in finding that, assuming *arguendo* the applicability of §58-753.1, the plaintiff's application for refund was timely filed thereunder.

9. The Court erred in finding that, assuming *arguendo* the applicability of §58-753.1, a retroactive application of the 1966 amendment of same was not necessary to sustain the plaintiff's application for refund.

10. The Court erred in construing that, assuming *arguendo* the applicability of §58-753.1, the 1966 amendment of same created a new right of restitution of paid special aviation fuels taxes.

11. The Court erred in construing that, assuming *arguendo* the applicability of §58-753.1, the 1966 amendment of same provides for restitution by the State to the rightful owner of monies which were never due the State in the first instance.

page 22 } 12. The Court erred in its construction of the statutes to the effect that the tax was not due the Sate in the first place.

13. The Court erred in entering judgment which is contrary to the law and evidence.

COMMONWEALTH OF VIRGINIA

Robert Y. Button
Attorney General

By CHARLES SHEPHERD COX, JR.
Assistant Attorney General

Received and Filed June 2, 1967.

Teste:

LUTHER LIBBY, JR., Clerk
By EDW. G. KIDD, D.C.

* * * * *

A Copy—Teste:

Howard G. Turner, Clerk.

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