

Opinion No. 47-5079

September 23, 1947

BY: C. C. McCULLOH, Attorney General

TO: Mr. Victor Salazer, Commissioner of Revenue, Santa Fe, New Mexico.

{*90} This will acknowledge receipt of your letter of September 17, 1947 in which you request the opinion of this office as to the construction and interpretation to be given Chapter 56, Laws of 1947.

Chapter 56, Laws of 1947 provides for the making of reciprocal agreements between New Mexico and other states concerning the operation of motor vehicles over the highways of this state.

Section 2 of the above act declares the policy of the Legislature in passing the act and provides as follows:

"The State of New Mexico hereby declares it to be its policy to grant to non-residents of the State, whose motor vehicles, trailers or semi-trailers are properly registered or licensed in a state or territory of the United States or the District of Columbia, while engaged in interstate commerce in the State of New Mexico, provided such non-residents do not operate legally for hire between fixed termini in New Mexico, exemption from the payment of license fees, registration fees, permit or other motor vehicle fees or taxes or compensation for the unusual use of the highways, or the display of registration numbers, compensation permits or other numbers or permits on motor vehicles, trailers, semi-trailers, **provided that the owners of vehicles registered in the State of New Mexico** while engaged in interstate commerce, **are granted like exemptions** from the payment of license, registration, permit or other motor vehicle fees or taxes or compensation for the use of the highways or display of registration numbers, compensation permits or other numbers or permits on motor vehicle trailers or semi-trailers **by any state** or territory of the United States or the District of Columbia **in which the motor vehicle of such non-resident is registered or licensed.**"

Section 3 of the above act provides that the Reciprocity Commission may enter into such reciprocal agreements as may be necessary **to carry out the policy** declared in Section 2 set out above.

"Reciprocity" as defined by the courts means "mutuality" -- that is, an interchange of favors between {*91} persons, nations or states. (36 Words & Phrases, 488).

Although reciprocal statutes are liberally construed, still the clear language of Chapter 56, Laws of 1947 cannot be overlooked.

Under our act, the Reciprocal Commission has the right to enter into agreements granting exemption from certain taxes, provided that the states to whose citizens such exemptions are granted, grant a like exemption to citizens of the State of New Mexico.

If a state cannot reciprocate or exchange an exemption comparable to the one allowed by New Mexico, then I do not believe the Commission has authority to enter into the reciprocal agreement.

By WILLIAM R. FEDERICI,

Asst. Atty. General