

Opinion No. 54-5912

March 8, 1954

BY: RICHARD H. ROBINSON, Attorney General

TO: J. C. Bergere, Director School Tax Division Bureau of Revenue Santa Fe, New Mexico

{*354} In your letter dated February 11, 1954, you refer to Opinion No. 5617, dated December 5, 1952, relative to the destruction of reports and returns of the School Tax Division after three years upon order of the Commissioner of Revenue. You inquire whether other records besides the reports and returns may be destroyed in the same manner.

In this opinion, it was stated that it was the intention of the Legislature to provide a means of disposing of the records and returns although the language in the law merely mentions "reports and returns".

In view of the fact that all of the records mentioned in your letter are included in the same folder and have the same confidential nature as the returns filed by the taxpayer, it is our opinion that these records may be destroyed in the same manner and under the same regulations as provided in the former opinion. Perhaps discretion should be used in the case of records where the taxpayer still has an outstanding liability to the State, although he may have gone out of business, since the statute of limitations does not run against the State and it may be possible in the future to collect the unpaid amounts as to such taxpayers.

Trusting this satisfactorily answers your question.

By: C. C. McCulloh

Assist. Attorney General