

Opinion No. 54-6017

September 14, 1954

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. Abner Schreiber Assistant District Attorney Los Alamos, New Mexico

{*480} In your letter dated September 7, 1954, you inquire whether a county of the sixth class can legally provide, by ordinance, for licensing and regulating businesses, professions, etc., pursuant to §§ 14-3807 -- 14-3808, 1941 Compilation.

§ 15-4132, 1941 Compilation, p.s., provides as follows:

"Counties of the sixth class shall have, in addition to the powers granted to counties by law, those powers now or hereafter granted to cities with respect to which cities are or may be empowered to enact ordinances which are not inconsistent with the organization of sixth class counties or with statutory limitations placed upon counties."

Although there may be some question regarding the effectiveness of this section, it is our opinion that the Legislature intended to grant to counties of the sixth class the power to provide for license and occupation taxes under proper ordinance in the same manner as that power has heretofore been granted to cities.

By: C. C. McCulloh

Assist. Attorney General