

Opinion No. 12-932

August 5, 1912

BY: FRANK W. CLANCY, Attorney General

TO: State Corporation Commission, Santa Fe, N. M.

SLEEPING CAR COMPANIES.

Annual tax statement by sleeping car companies to be filed with State Auditor and not Corporation Commission.

OPINION

{*77} Your letter of the 25th ultimo was duly received asking my opinion as to whether the statement required to be filed by sleeping car companies, in accordance with Chapter 102 of the Laws of 1907, should still be filed in the office of the auditor, or with you. While it is true, as you say in your letter, that Section 6 of Article XI of the constitution, provides that all charters, papers and documents relating to corporations on file in the territorial offices should be transferred to your office, yet I am clearly of opinion that the statement to be filed by sleeping car companies does not fall within the spirit and meaning of the constitutional provision. It is in the nature of a tax return for the information of the auditor whose duty it is to see that the tax is paid to the treasurer. The statement is for his information and the basis of his official action, and while, according to the exact letter of the constitution, it is a document relating to a corporation, yet, it concerns the state revenue, and has nothing to do with any matter as to which any duty is imposed upon the corporation commission.