

**Opinion No. 14-1193**

April 16, 1914

**BY:** H. S. CLANCY, Assistant Attorney General

**TO:** Miss E. W. Tennent, Clerk, City Public Schools, Albuquerque, New Mexico.

**TAXES.**

As to who are able bodied persons subject to payment of poll tax.

**OPINION**

{\*52} I am in receipt of your letter of the 15th inst., asking for the opinion of this office as to what are "able-bodied persons," who are subject to the payment of a poll tax. You say that it is your impression that all persons capable of supporting themselves are subject to the payment of this tax. This could hardly be so, as a person who had suffered amputation of both legs might still be capable of supporting himself. The best definition of an able-bodied man that we have been able to find is given in the case of Sherrick vs. Town of Houston, 29 Ill. App. 381, the syllabus of which reads:

"A man who is ordinarily physically able to perform the labor usually performed by able-bodied men on the public roads, is not exempt from liability for the poll tax provided for in Sec. 60 of the act of 1887."

Of course, a man might outwardly appear to be able-bodied and capable of manual labor, and yet be afflicted with an ailment which might incapacitate him. Should a man refuse to pay the poll tax upon the ground that he is not able-bodied, I believe that he should be required to submit proof of that fact.