

Opinion No. 14-1400

December 18, 1914

BY: H. S. CLANCY, Assistant Attorney General

TO: Rev. T. J. Telzer, San Marcial, New Mexico.

U. S. REVENUE STAMP.

Certificate issued to contracting parties by clergyman performing marriage ceremony does not require U. S. revenue stamp.

OPINION

{*261} I am just in receipt of your letter of the 17th instant inquiring whether a marriage certificate executed by a person who has performed a marriage ceremony, and which is returned to the county clerk, requires the affixing of a U. S. revenue stamp.

According to a decision emanating from the Treasury Department of the United States, such a certificate does not require a stamp. That decision reads as follows:

"A marriage certificate, to be returned to any officer of a state, county, city, or town, to constitute part of a public record, requires no stamp. A marriage certificate issued by the officiating clergyman or magistrate and given to the parties, if required by law, must be stamped at the rate of 10 cents."

As to the officiating clergyman issuing a certificate to the parties, such a certificate is not required by our law, and in that event, under the decision of the Treasury Department, no stamp is required.