

Opinion No. 15-1699

December 18, 1915

BY: FRANK W. CLANCY, Attorney General

TO: Mr. I. C. Floersheim, Springer, New Mexico.

Livery business by means of automobile not subject to payment of occupation tax.

OPINION

{*269} I have received your letter of the 16th inst. calling attention to Section 3302 of the code of 1915, which provides that "keepers of livery or feed stables and owners of stage lines shall pay a license tax of ten dollars per annum," as to which you ask if a person who does a general livery business by means of automobile only, is required to pay said tax.

I would be glad to answer your question in the affirmative in the interest of the public treasury which needs all the money that it can get, but I am unable to see how language referring to "livery or feed stables" can be made to embrace people who are engaged in the business of renting out automobiles to the public. A livery stable has had a generally well-understood meaning for a great many years and that meaning did not embrace such things as steam or gas engines and I do not think it can be held to cover automobiles any more than it could be held to cover aeroplanes, and it is quite probable that in the near future we will have establishments which will rent out aeroplanes for the purpose of transportation of passengers or freight just as we now have establishments that rent automobiles for such purposes.