

Opinion No. 16-1849

July 19, 1916

BY: H. S. CLANCY, Assistant Attorney General

TO: Mr. H. C. Williams, Village Clerk, Estancia, New Mexico.

Occupation taxes assessed by county in villages are retained for the use of the village.

OPINION

{*408} In my letter to you of the 17th instant upon the subject of the power of a village to license and tax different businesses, I omitted to say that under the provisions of Section 4, Chapter 63 of the Session Laws of 1915, whatever occupation taxes may be assessed by the county authorities under general state statute, should be collected by the village treasurer and retained for the general use of the village.