

Opinion No. 19-2322

October 11, 1919

BY: HARRY S. BOWMAN, Assistant Attorney General

TO: Mr. Luis E. Armijo, Las Vegas, N.M.

Payment to Municipalities of Road Tax Collected Within Their Boundaries.

OPINION

On July 8th I wrote you, in answer to an inquiry from you in regard to the provisions of House Bill 147, which appears as Chapter 90, Laws 1919, concerning the proportion of road tax to be credited to cities and municipalities, and advised you that 30 per cent of the road tax collected in cities, towns and villages should be paid over to such municipalities.

My attention has been called to the fact that this law applies only to taxes levied on taxable property within the corporate limits of the municipality, and, therefore, the road tax not being a property tax, would not fall within the provisions of this law. I am therefore compelled to modify my opinion in this connection, and to advise you that there is no provision of law which provides for the payment of a part of the three-dollar road tax to the cities, towns or villages, or for the expenditure of any part of such tax within the corporate limits of municipalities.

Of course, this would not prevent the County Road Superintendent from expending in the city such part of the tax collected as he might desire.