

Opinion No. 20-2552

April 24, 1920

BY: N. D. MEYER, Assistant Attorney General

TO: Mr. L. S. Beardslee, Tres Piedras, N.M.

Uses of Poll and Road Tax Funds.

OPINION

Replying to your letter in which you ask the following questions:

- (a) Can the money collected from poll taxes be used for any other purpose than for the upkeep of roads and streets?
- (b) Can the money obtained from poll taxes be used for school purposes?
- (c) Can the money be used for other purposes than road work, outside of the township in which the poll tax was paid?

we beg to advise:

The poll tax is the one dollar per capita tax that is paid for school purposes under the provisions of Section 34 of Chapter 105 of the Laws 1917, which section provides that a poll tax of one dollar shall be levied upon all able-bodied male persons of the age of twenty-one years or over, for school purposes. It shall be the duty of the clerks of the various school districts of the State of New Mexico to make out separate lists of all persons liable to pay a poll tax resident in their respective districts, and the clerk thereof shall receive three dollars to be paid by the County Board of Education or from the municipal school funds. . . . It shall be the duty of the said school district clerk to collect said poll tax and said clerk shall receive ten per centum of all monies collected from poll taxes.

The payment of a road tax is required by the provisions of Section 2674 of the Code, and it provides that all monies collected and received shall be paid into the county treasury to the credit of the road fund for the district within which said money was collected. The road money can be used only for road purposes and only within the district where it is collected.

The above answers your questions and I trust that you will encounter no further difficulty in the handling of this matter.