

Opinion No. 20-2553

April 24, 1920

BY: N. D. MEYER, Assistant Attorney General

TO: Mr. Edmund R. French, Attorney at Law, Gallup, N.M.

Residents Upon Ft. Wingate Reservation Liable for Road Tax.

OPINION

We are in receipt of your letter of the 19th instant in which you ask for the opinion of this office as to whether or not residents within the Ft. Wingate Reservation are liable to the payment of the state road tax, and in reply we beg to advise that it is our opinion that said residents within said reservation are not exempt from the payment of the road tax or the poll tax. This office has heretofore had this question of whether residents within Federal reservations are liable to the payment of state taxes, or required to comply with state laws in other respects, and several opinions have been rendered. A very interesting opinion was written by Mr. Patton during his administration as Attorney General, on the question of whether persons fishing in the Elephant Butte Reservoir were required to procure licenses, and I am enclosing herewith copy of said opinion.

The law requires that all able-bodied male persons of the ages of 21 to 60 years, shall annually pay a road tax of \$ 3.00, and I know of no provision of law that would exempt persons who live within the Ft. Wingate Reservation from the payment of this obligation.