

Opinion No. 21-3199

December 1, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: A. M. Mandalari, Immaculate Conception Church, Albuquerque, New Mexico.

Privately Owned Automobiles Used for Educational and Charitable Purposes Not Exempt from Motor Vehicle License.

OPINION

{*102} In reply to your letter of November 29th, asking if automobiles owned by catholic pastors and used by them for educational or charitable purposes are exempt from the license fees prescribed by law, and from taxation, I wish to advise you as follows:

All automobiles in this state, whether owned by individuals, corporations or by the state or any of its agencies are subject to the payment of the automobile license tax. There are no exemptions from the payment of the tax as a license tax is not generally included in the term taxation, where exemptions from taxation are granted.

Section 3 of Article VIII of the Constitution exempts from taxation the property of the United States, the State and all counties, towns, cities and school districts and other municipal corporations; public libraries, community ditches and all laterals thereof, all church property, all property used for educational or charitable purposes, all cemeteries not used for private or corporate profit, and all bonds of the State of New Mexico, and of the counties, municipalities and districts thereof.

Automobiles would fall within the definition of property as used in this section, if the automobiles mentioned in your letter are used entirely for charitable and educational purposes, and are not used for any other purposes, then they should be exempted from state, county and municipal taxation.