

Opinion No. 33-622

July 11, 1933

BY: E. K. NEUMANN, Attorney General

TO: The State Tax Commission, Santa Fe, New Mexico.

{*64} Regarding your letter of July the 8th, wherein you ask for an opinion as to the administration of Chapter 72 of the 1933 Session Laws, known as the Severance Tax Law, and Chapter 83 of the Laws of 1925. It is the opinion of this office, as outlined in our letter of June 5, 1933, that said act, even though purported petitions for referendum have been filed against same in the office of the Secretary of State, is now in full force and effect and is not suspended.

Consequently, it is your duty to enforce and you are charged with the enforcement of said act.

You are in error, however, in our opinion, when you state in your letter that said Severance Tax Act repealed Chapter 83 of the Laws of 1925, which is known as the ad valorem tax on production. Said act has not been repealed and it is our opinion that same is in full force and effect.

From the foregoing, it is apparent that, in our opinion, you should require returns and make the assessments provided for in each act.