

Opinion No. 35-1023

May 7, 1935

BY: FRANK H. PATTON, Attorney General

TO: Bureau of Revenue, Gasoline Tax Department, Santa Fe, New Mexico. Attention: Mr. S. W. Burr.

{*67} Your letter of May 4th inquires if the New Mexico National Guard should pay the State gasoline tax.

Apparently under the 1929 Compilation the New Mexico National Guard is one of the departments of this state and is supported at least in part by appropriation of state funds.

In this connection, wish to direct your attention to that provision of the general appropriation bill of 1933 which sets forth a sum of \$ 7,000.00 for contingent and travel expense.

It is my opinion that unless Federal funds are involved or unless the National Guard or its members or some of them are called into Federal service, that the State gasoline tax should be paid by that department.