

**Opinion No. 35-1149**

August 24, 1935

**BY:** FRANK H. PATTON, Attorney General

**TO:** Mr. Byron O. Beall, Chief Tax Commissioner, Santa Fe, New Mexico.

{\*80} Your letter of August 23rd inquires whether it is mandatory for the State Tax Commission to make a levy for the year 1935 for the State Fair in the amount of \$ 10,000; for Juvenile Court expense as provided by Chapter 158, Laws of 1931, and for an amount for reimbursement of claimants for medical care, etc., incurred by reason of injury while on active duty with the National Guard. This latter has reference to Chapter 80, Laws of 1935.

The answer to all three of your questions is in the negative for the following reasons.

No provision is made in the State Fair law, which is Chapter 69, of the Laws of 1935, for any tax levy. Power is given for the issuance of special assessment bonds, which are to be paid from the revenues accruing from the State Fair and bonds issued, but not general obligations of the state, and are specifically made obligations for the New Mexico State Fair.

The Juvenile Court expense was provided for by Chapter 58, Laws of 1931, but that law was repealed by Chapter 49, of the Laws of 1933.

Chapter 80 of the Laws of 1935, makes an appropriation for payment to claimants for medical care, etc. and other appropriation is of course to be paid out of the state treasury, as are all other general appropriations.