

**Opinion No. 36-1361**

May 12, 1936

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

**TO:** State Tax Commission, Santa Fe, New Mexico. Attention: J. D. Hill, Assist. Secretary.

{\*117} We have your letter of May 8th requesting our opinion as to whether or not Chapter 136 of the Laws of 1929 repealed Section 141-448 of the New Mexico Statutes Annotated, Compilation of 1929. Section 141-448 provides for penalty of 10% to be added on certain taxes including private car taxes thirty days after the same shall have become delinquent and specifically provides that this 10% penalty shall be in addition to all other penalties or interest provided by law. This Session Laws of 1927. Section 8 of Chapter 136, Session Laws of 1929 provided for the addition or payment of interest at the rate of 1% per month upon any amount of unpaid private car tax. This section speaks specifically of interest and does not purport to be a penalty.

Section 141-448 has never been specifically repealed and we believe that it should be construed with Section 8 of Chapter 136 of the Laws of 1929. In our opinion, where the private car tax is delinquent both the 10% penalty and the 1% per month interest should be charged.

By J. R. MODRALL,

Asst. Atty. General