

Opinion No. 36-1388

June 18, 1936

BY: FRANK H. PATTON, Attorney General

TO: Mr. John D. Bingaman, Commissioner of Revenue Santa Fe, New Mexico.
Attention: Ann Thorp, Director Liquor Stamp Tax Department.

{*124} This is in reply to your letter of June 17th in which you call attention to Section 802, paragraph (b) of Chapter 112, 1935 Session Laws. You wish to know whether this section is applicable to growers who are required to pay a stamp tax on domestic wines under the {*125} provisions of Section 706 of said Act.

In my opinion, Section 802 is not applicable since by its terms it applies only to a "wholesaler who shall purchase intoxicating liquors from any person **who is not required by this act to affix stamps showing the payment of the tax.**" Section 706 provides that the individual person who makes and sells the wine shall affix and cancel excise stamps "at the rate of 5c per wine gallon."

By QUINCY D. ADAMS,

Asst. Atty General