

**Opinion No. 37-1605**

April 20, 1937

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

**TO:** Honorable Luis E. Armijo Attorney at Law Las Vegas, New Mexico

{\*77} In answer to your letter of April 19th wish to advise that the legislature did not legalize gambling.

An act was passed, however, giving to municipalities the power to levy occupation taxes upon numerous businesses and enterprises, and the words "slot machines" appear in this law.

I am taking the position, however, that the mere fact the legislature has given municipalities the right to impose an occupation tax upon the operation of slot machines does not change the state law on gambling, and the mere imposition of an occupation tax by ordinance by municipalities upon slot machines would not result in legalizing the operation of same.

I am taking the position that the use of this language in the statute simply means that occupation taxes may be imposed upon slot machines if and when same are declared to be legal by virtue of state law.

It is my belief that the operation of slot machines throughout the state is entirely illegal and contrary to our gambling statutes, and that same may and can be suppressed.