

**Opinion No. 37-1609**

April 22, 1937

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

**TO:** Mr. Alfred B. Helm P. O. Box 362 Albuquerque, N. M.

{\*79} Your letter of April 20th, regarding tax to be paid to State on boxing entertainments outside of the City of Albuquerque, has been received and we wish to advise that this is the first time this office has ever heard of this proposition.

I know of no tax to be paid the State except that provided by Chapter 79 of the Session Laws of 1931. This law provides that traveling or road shows, circuses, carnivals, athletic contests, exhibitions or amusements of every kind or character to which an admission fee is charged, must, when the performance is exhibited outside the limits of an incorporated city, town, or village, pay to the County Clerk a license tax of \$ 100.00 for each performance so given.

Violation of this act constitutes a misdemeanor and a penalty is a fine of not less than \$ 50.00 nor more than \$ 500.00, or by imprisonment in the county jail for not less than one month nor more than six months.

The only exemption provided in the act is with reference to athletic contests or exhibitions engaged in by the teams or individual students of educational institutions.

I would suggest that before your proposed exhibition is given that you consult with the District Attorney in Albuquerque.

With kindest regards, I am,