

**Opinion No. 39-3104**

April 18, 1939

**BY:** FILO M. SEDILLO, Attorney General

**TO:** Mr. C. R. Sebastian, Acting State Comptroller, Santa Fe, New Mexico.

{\*36} We have your letter of April 15 enclosing a letter from the County Assessor of Colfax County inquiring whether occupational licenses may be collected for only a portion of the year in localities where by reason of seasonal requirements such occupations {\*37} are carried on only for a portion of the year.

The license taxes provided by Section 81-101, et seq., 1929 Compilation, are annual licenses, and the general rule is, where an annual license is required, such a license may not be issued for only a part of a year unless specifically authorized by law.

However, it would seem that in those localities where occupations are carried on for only a portion of the year the merchants would not be greatly injured, since the licenses required by Section 81-101 and 81-104 are based on the volume of business. The licenses provided by the other three statutes in that chapter to-wit: 81-102, 81-103, 81-105, are very small.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.