

**Opinion No. 39-3185**

June 23, 1939

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

**TO:** Mr. J. O. Gallegos, Commissioner of Revenue, Santa Fe, New Mexico. Attention:  
W. S. Barnes, Chief Auditor Income Tax Division

{\*70} In your letter of June 17 you request a written opinion as to whether the credit permitted under Section 24 of Chapter 85 of the Laws of 1933, as amended, (141-1524, 1938 Supplement) for income taxes payable "to another state" is applicable to a foreign state or is limited to the states of the Union.

Under Subsection (n) of Section 3 of the Income Tax Act (141-1503, 1938 Supplement), "foreign country" is defined as "any jurisdiction other than one embraced within the United States," and "United States" is defined under Subsection (o) of said Section 3 as including "the states, the territories of Alaska and Hawaii, the District of Columbia and the possessions of the United States."

It would seem that if the Legislature had intended by the word "states" to include any jurisdiction other than the one embraced within the United States, it would have used the word there defined for the purpose.

My opinion is that the words "another state" and "other state" as used in said Section 24, includes only the states, the territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States, and does not include foreign states. It is the general rule that the term "state" is used in statutes as designating only a member of the Union. 59 C.J. 15.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.