

Opinion No. 41-3773

April 23, 1941

BY: EDWARD P. CHASE, Attorney General

TO: Mr. E. R. Cooper Assistant District Attorney Las Vegas, New Mexico

{*65} Mr. Houk handed to me your letter inquiring whether we had written an opinion to the effect that trucks used exclusively on the Conchas Dam project, and not on the highways of the state, were exempt from the motor registration license.

We have rendered no written opinion on this subject. I am, however, satisfied that such trucks are subject to our motor vehicle registration laws and must be licensed if operated within the state. You will observe that the legislature in passing the motor vehicle registration law attempted to make this tax in lieu of ad valorem tax. See discussion in the case of Oden Buick Company vs. Roehl, 13 P. (2d) 1093, 36 N.M. 293. The question also arises what is meant by "highways".

In any event, until the courts hold to the contrary, we will be of the opinion that such trucks are subject to registration under our laws.

B. A. M. FERNANDEZ.

Asst. Atty. General