

**Opinion No. 41-3916**

October 14, 1941

**BY:** EDWARD P. CHASE, Attorney General

**TO:** Mr. Tom Summers, Chief New Mexico State Police Santa Fe, New Mexico.  
Attention: J. P. Roach, Lieut.

{\*105} This will acknowledge receipt of your letter of October 6 wherein you relate that many people {\*106} throughout the state are now under the impression that slot machines are legal in the State of New Mexico, by reason of the new Federal Tax recently levied on the proceeds of the same.

This impression, in our opinion, is entirely erroneous. The tax imposed by the Federal Government on the proceeds received from any so-called slot machine does not in any way supercede or amend any criminal statute in the State of New Mexico that we may have in regard to the same.

Trusting that the foregoing sufficiently answers your inquiry, I am,

By HOWARD F. HOUK,

Asst. Atty. General