

Opinion No. 42-3996

January 21, 1942

BY: EDWARD P. CHASE, Attorney General

TO: Mr. Elliott S. Barker State Game Warden Santa Fe, New Mexico

{*146} We acknowledge receipt of your request dated January 20, 1942, for an opinion by this office as to whether or not the State Department of Game & Fish must pay the Federal Motor Vehicle Use Tax upon state-owned {*147} automobiles and trucks.

The Federal Revenue Act of 1941, Title 26, Chapter 33-A, Section 3540, levies a use tax upon motor vehicles operated upon the public highways, which tax amounts to \$ 5.00 per annum.

Paragraph (j), Chapter 33A, of this Act provides:

"The tax imposed by this section shall not apply to the use of a motor vehicle or boat by the United States, a State, Territory, the District of Columbia, or a political subdivision of any of the foregoing."

In view of the foregoing, it is our opinion that the above described tax need not be paid upon state-owned cars. We are of the further opinion that the tax need not be paid on any motor vehicle owned by a political subdivision of this state, that is, by a county, city, town or village.

By GEO. H. HUNKER, Jr.,

Asst. Atty. General