

Opinion No. 41-3945

November 7, 1941

BY: EDWARD P. CHASE, Attorney General

TO: Mr. A. J. Coats Chief Supervisor New Mexico Dry Cleaning Board Box 1035 Santa Fe, New Mexico

{*124} Your letter of the 5th of November, 1941, requests an opinion from this office as to whether or not the payment by a dry cleaning establishment of its state license fee, collected pursuant to the provisions of Chapter 198, Laws of 1941, exempts that establishment from paying a city or county occupation tax.

I find nothing in Chapter 198, Laws of 1941, nor in any other generally applicable state law which provides that a state licensed business shall be exempt from paying city or county occupation taxes. Some particular businesses are exempt but the dry cleaning business is not.

In view of the foregoing, it is my opinion that the payment of the state license fee by a dry cleaning establishment does not excuse that establishment from paying city and county occupation taxes.

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

By GEO. H. HUNKER, Jr.,

Asst. Atty. General