

Opinion No. 42-4000

January 26, 1942

BY: EDWARD P. CHASE, Attorney General

TO: Mr. S. T. Jernigan Chief, Division of Liquor Control Santa Fe, New Mexico

{*150} In your letter of January 26 you have requested our opinion as to whether or not a municipality or county may legally collect a license fee, occupation license or tax from state licensed liquor wholesalers who sell to retail liquor dealers in municipalities and counties.

Article XI, Section 1101 of Chapter 236 of the Laws of 1939 provides:

"The Chief of Division is vested with exclusive control over the issuance of, and the collection of license fees for, * * * wholesaler's licenses * * * and no additional license fee, occupation license or tax shall be imposed or collected on account thereof by any municipality or county."

In view of the foregoing specific language of the statute, I am of the opinion that wholesale liquor dealers are exempt from the payment of any license fee, occupation license or tax to any municipality or county, and that the same may not legally be collected.

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

By HOWARD F. HOUK,

Asst. Atty. General