

Opinion No. 42-4129

July 30, 1942

BY: EDWARD P. CHASE, Attorney General

TO: Mr. J. O. Garcia Motor Vehicle Commissioner Santa Fe, New Mexico. Attention: Alfonso C. de Baca

{*226} This will acknowledge receipt of your letter of July 28, 1942, wherein you have requested our opinion upon the following matter:

"A certain dealer purchased a number of sets of license plates which he took to the factory and brought back with him the corresponding number of new motor vehicles. Shortly after they arrived at their destination the sale of new motor vehicles was prohibited by the government.

"Can we accept the return of these plates and issue a refund? The plates had been used on the return trip.

"A SECOND CASE: A certain dealer purchased license plates for new vehicles in his stock. The vehicles were never operated with the plates inasmuch as the sale of new cars was prohibited. Can we accept these plates and issue refunds for the fees paid for same?"

It is regrettable that such a situation as this should arise. However, no provision is made in the motor vehicle registrations laws for the refunding of money paid for license plates.

The money that you have received for the license plates purchase has undoubtedly been deposited with the State Treasurer. This money may not be spent without an appropriation from the legislature. See Section 30, Article IV, New Mexico Constitution.

It is also to be noted that by paying the fees for these license plates, the dealers do not have to pay an ad valorem tax upon the motor vehicles held by them.

We, therefore, must conclude that no refunds can be made.

By GEO. H. HUNKER, Jr.

Asst. Atty. General