

Opinion No. 44-4494

April 6, 1944

BY: EDWARD P. CHASE, Attorney General

TO: Mr. M. A. Romero, Commissioner, Motor Vehicle Department, Bureau of Revenue, Santa Fe, New Mexico. Attention: Alfonso C. de Baca, Chief Clerk

I have your letter of April 1, 1944 wherein you set out a fact situation involving the payment of a license fee and the failure to claim an exemption which could have been claimed. In view of this fact situation you request an official opinion of this office concerning whether or not the amount of the exemption can be refunded at this time.

I have been unable to find any provision of our statutes authorizing a refund of a motor vehicle license fee when its payment was not made under protest, and it is, therefore, my opinion that your division is not authorized to refund this amount.

Hoping that the above fully answers your question, I remain,

By HARRY L. BIGBEE,

Asst. Atty. General