

Opinion No. 47-5033

May 26, 1947

BY: C. C. McCULLOH, Attorney General

TO: Mr. C. V. Hemphill, State Director U. S. Department of Agriculture Production and Marketing Administration Field Service Branch State College, New Mexico

{*54} We wish to acknowledge receipt of your inquiry of May 21, 1947, pertaining to what State Taxes, if any, schools are obligated to pay in the purchase of equipment with which to carry on the School Lunch program.

The only state taxes that might be involved are the "Sales" and "Use" taxes.

Section 76-1405 of the 1941 Compilation exempts the State of New Mexico and any of its **political subdivisions** from the payment of the sales tax on purchases made and sub-section (b) of Section 76-1504 of the 1941 Compilation exempts the State of New Mexico, its departments and institutions and political, **educational**, charitable or eleemosynary institutions from payment of the "use tax".

The aforementioned exemptions are applicable on the purchase, storage and use of equipment so long as the proper school authorities acquire the equipment and draw vouchers on school funds for the payment of same.

Trusting the aforementioned satisfies your inquiry, I am

By ROBT. V. WOLLARD,

Asst. Atty. General