

Opinion No. 47-5053

July 15, 1947

BY: C. C. McCULLOH, Attorney General

TO: Mr. J. E. Knott, Director of Racing, State Racing Commission, State Fair Grounds, Albuquerque, New Mexico.

{*71} This will acknowledge receipt of your letter of July 12, 1947 in which you request the opinion of this office as to whether the admission price of box seats is taxable under Section 62-609, New Mexico Statutes, 1941 Compilation, which reads, in part, as follows:

"In addition to the license fees hereinbefore provided, the following additional taxes are hereby imposed * * *

A tax equal to ten per cent (10%) of the amount received by any licensee on sold tickets for admission to the grounds where such horse races or meetings are held or conducted. * * *"

In view of the language of the above provision, it is my opinion that the admission price of box seats is taxable under Section 62-609 above.

In your letter you had asked for a ruling on another matter. However, it has come to my attention that this question was settled by resolution at a recent meeting of the Racing Commission. If the State Racing Commission still desires a ruling on this matter since adoption of their resolution, we shall be happy to rule thereon.

By: WILLIAM R. FEDERICI,

Asst. Atty. General