

Opinion No. 49-5205

April 1, 1949

BY: JOE L. MARTINEZ, Attorney General

TO: Earl Stull, Director Motor Transportation Division Santa Fe, New Mexico

{*30} I am in receipt of your letter of March 30th in which you inquire as to whether truckers are subject to a mileage tax when hauling livestock from places other than the place of production to market.

Section 68-1325 (c), New Mexico {*31} Statutes Annotated, 1941 Compilation (Pocket Supplement) states that the act shall not apply to any of the following:

"To motor vehicles being used in the transportation of or carrying a cargo consisting exclusively of live stock and or any farm or dairy products from the place of production to market, and nothing in this act shall be construed to prevent a return load to be hauled provided no charge for transportation is made therefor."

The language is clear and unambiguous. It was clearly the intent of the Legislature to exempt farmers, dairymen and livestock men from the provisions of this act solely when they were transporting products from the place of production to market. Any other operation than transportation of products from place of production to market clearly throws the individual within the general provision of the laws governing motor carriers and such individuals are subject to the mileage tax.