

**Opinion No. 49-5215**

May 10, 1949

**BY:** JOE L. MARTINEZ, Attorney General

**TO:** Victor Salazar Commissioner of Revenue Santa Fe, New Mexico

{\*39} I have your letter of April 25, 1949, requesting the opinion of this office as to the effective dates of laws passed by the last Legislature not carrying the emergency clause and referring specifically to House Bill 114 and Senate Bill 84.

Section 23 of Article 4 of the Constitution of New Mexico provides in part as follows:

"Laws shall go into effect ninety days after the adjournment of the Legislature enacting them, except general appropriation laws, which shall go into effect immediately upon their passage and approval."

The 19th Session of the Legislature adjourned on March 12. Therefore, all laws passed by the 19th Legislature which do not carry the emergency clause or which did not specifically provide otherwise will go into effect on June 10, 1949.

Senate Bill 84, which is the amended Severance Tax Act, goes into effect on June 10. House Bill 114, which amends the present Luxury Tax or Tobacco Tax Law, also technically goes into effect on that date. I wish, however, to call to your attention to Section 2 of that bill which provides that the increased tax shall go into effect on and after July 1, 1949. Since the increased tax is the portion of the bill of major importance, for all practical purposes the law will not be effective until that date although technically it will be effective as of June 10, 1949.