

**Opinion No. 51-5371**

June 12, 1951

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

**TO:** Hon. Elfego G. Baca Chief, Division of Liquor Control New Mexico Bureau of Revenue Santa Fe, New Mexico

{\*50} This is in reply to your letter of May 24, 1951, concerning the constitutionality of Senate Bill No. 262, enacted by the Twentieth Legislature, now Chapter 218 of the Laws of 1951, imposing additional levies on all spirituous liquors, wines and beers, and earmarking the funds derived therefrom for the support of the work of the State Commission on Alcoholism.

Every legislative enactment carries with it a presumption of constitutionality. In the case of Senate Bill No. 262, Ch. 218 of the Laws of 1951, while there may be certain imperfections in the language and in form, these are not such, in my opinion, to permit a declaration by this office that the measure is invalid and unenforcible.

In my opinion, Chapter 218 of the Laws of 1951 becomes effective on the 9th day of June and the duties and authority imposed by this act upon the Bureau of Revenue must be carried out and exercised by that agency.

The Bureau of Revenue, this office and all other agencies or officials charged with the enforcement of the revenue laws are bound by the presumption of validity which attaches to this enactment and must enforce its requirements until and unless this law is found invalid by a court of law.

I trust that this will answer your inquiry fully.