

## Opinion No. 54-6007

August 31, 1954

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** Honorable Manuel Lujan Chairman, State Reciprocity Commission Santa Fe, New Mexico

{\*472} You have requested clarification of Opinion No. 5940 rendered on April 8, 1954, to Jason W. Kellahin, Chief Counsel of the Bureau of Revenue. In this connection you have advised us that although the reciprocal agreement between Texas and New Mexico specifically provides that the mileage tax will not be collected by New Mexico on Texas licensed vehicles, that none of our agreements with other states so provided.

You further assure us that it is not the intent of the present Commissioners, nor so far as you know was it the intent of past Commissioners to preclude the collection of the mileage tax against vehicles licensed in any state except Texas, and that all the other agreements provided that they apply "only to the requirement for licensing of vehicles".

Had this information been before Mr. Torrington, the author of Opinion No. 5940, we believe he would have pointed out the difference between the Texas agreement and the agreements with the other states and limited that portion of the opinion exempting collection of the mileage tax to the former agreement. To hold that the Bureau of Courtesy and Information cannot collect the tax from vehicles licensed in states having agreements on licensing only, after your statement, would be in effect rewriting the agreements for you, exactly contrary to your intent, and in so doing striking out the clause that the agreement applies only to the requirement for licensing.

We agree with you, that Opinion No. 5940 should be read as meaning that the Bureau should not assess or collect mileage tax from those vehicles otherwise subject to the tax which have a proper license plate of this or any other state having a valid reciprocal agreement on licensing **and mileage tax**. If the vehicle, however, is licensed in a state which has a valid reciprocal agreement with New Mexico applying only to the requirement for licensing, we believe that the mileage taxes must be collected.

By: C. C. McCulloh

Assist. Attorney General