

Opinion No. 55-6329

November 29, 1955

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. Louis C. Lujan, Attorney, Bureau of Revenue, Santa Fe, New Mexico

In your letter of November 7, 1955, you request the opinion of this office as to whether trailers of all types are now taxable under the provisions of Sub-section D of Section 72-16-4, N.M.S.A., 1953 Compilation, in view of the amendment thereto in Chapter 247, Laws 1955, which made the sale of such vehicles taxable under a different statute.

The pertinent portion of the above mentioned section as amended in 1955 provides as follows:

"Provided that in consideration of the provisions of Section 3 (a) the sales of new and second hand vehicles of a type required to be registered in this state shall be exempt from such tax."

The wording of the statute is unfortunate in that it is not more specific. However, we believe that by virtue of the reference to Section 3 (a) of Chapter 247, Laws 1955, wherein trailers of all kinds are required to be registered, that it was the legislative intent that they should be exempt from taxation under the Emergency School Tax Act.

So that there may be no question as to this matter in the future, we suggest that it be placed in your legislative file, for submission of a more specific proviso to the next session of the Legislature.

By: Walter R. Kegel

Assistant Attorney General