

Opinion No. 56-6393

February 16, 1956

BY: RICHARD H. ROBINSON, Attorney General

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

In your letter of February 1, 1956, you state that the Bureau of Revenue is still collecting taxes imposed under Ch. 154, L. 1933, which Act was effective to and including December 31, 1955. The taxes referred to are delinquent taxes and those which become due during the month of December 1955.

The current General Appropriations Act allows the Bureau of Revenue six per cent of the taxes so collected for administration of the Act. You ask whether, in view of the fact that the law was repealed, effective January 1, 1956, the Bureau of Revenue is still entitled to its administration fees for those taxes collected after that time.

We do not find that the provisions of the General Appropriations Act limits this payment to taxes collected prior to the effective date of the repeal of the tax and, therefore, are of the opinion that the Bureau of Revenue is entitled to the six per cent provided by statute on all motor transportation taxes collected under this section, regardless of whether they are collected subsequent to January 1, 1956.

By Walter R. Kegel

Assistant Attorney General