

## Opinion No. 60-192

October 13, 1960

**BY:** OPINION of HILTON A. DICKSON, JR., Attorney General

**TO:** Mr. Robert H. Sprecher Assistant District Attorney Fifth Judicial District Roswell, New Mexico

### QUESTION

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Must the tax levied under § 15-48-12, as amended, be voted upon the 1960 General Election?

#### CONCLUSION

Yes.

### OPINION

#### {\*595} ANALYSIS

Prior to 1959, § 15-48-13, N.M.S.A., 1953 Compilation, required that the hospital tax levy made under § 15-48-12, supra, was to be voted on each year. The Legislature in 1959 passed Chapter 307, Laws of 1959, which amended § 15-48-13, supra, to provide for voting on the tax assessment only every four years. You state that this amendment became effective after the last election on the levy. The question then is whether this amendment would permit the levy to continue until the election in 1962 without further vote. We are of the opinion that it does not.

Keeping in mind the rule that statutes are presumed to have only prospective effect unless there is strong and clear language of an intent for them to have a retrospective effect, we are of the opinion that this statute has only prospective effect. **Gallegos v. A.-T. & S. F.**, 28 N.M. 472; **Wilson v. New Mexico Lumber and Timber Co.**, 42 N.M. 438. There is no language in the amendment that indicates the Legislature intended it to have a retrospective effect. We {\*596} are, therefore, bound by the presumption and hold that the statute has only prospective effect. This means that the first time the levy is submitted to the voters after the amendment becomes effective, the question will be whether the levy shall be imposed for four years following approval by the voters. This requires that the question be submitted to the voters at the General Election this year. If the levy is approved, it will be effective for four years pursuant to Chapter 307, Laws of 1959.

To hold otherwise would have the result of extending the approval of the voters on the levy. The voters approved the levy for only one year at the last election. They should now have the opportunity to express their approval or disapproval of the levy for a four year period.

By: Boston E. Witt

Assistant Attorney General