

Opinion No. 63-63

June 12, 1963

BY: OPINION of EARL E. HARTLEY, Attorney General

TO: Mr. Charles C. Brunacini Commissioner of Revenue State Capitol Building Santa Fe, New Mexico

QUESTION

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Is the exemption for manufacturers representatives from the school tax contained in House Bill 310 effective in view of committee substitutes for House Bills 55 and 63?

CONCLUSION

Yes.

OPINION

{*135} ANALYSIS

House Bill 310 amended Section 72-16-4.12, among others to provide an exemption for manufacturer's representatives. This Bill was passed with only one dissenting vote in the House of Representatives and was passed unanimously by the State Senate. Committee substitutes for House Bill 55 and House Bill 63 were passed by the legislature subsequent to the passage of House Bill 310 and were signed after House Bill 310 was signed.

In construing these two statutes we will be guided by the fundamental rule of construction that our goal is to ascertain and give effect to the intention of the {*136} legislature as expressed in the statutes, **State v. Southern Pacific Co.**, 34 N.M. 306, 281 Pac. 29; **Reese v. Dempsey**, 48 N.M. 417, 152 P.2d 157. It is equally true that construction of a statute not tending to defeat its useful purpose is favored, **Fisher v. San Juan County Board of Education**, 30 N.M. 454, 236 Pac. 743.

We will also be guided by the rule that all laws enacted at the same session of the legislature relating to the same subject matter are in pari materia and are to be considered and construed together as if they were different section in one act. **Maes v. Bassett**, 17 N.M., 193, 125 Pac. 609; **State ex rel., Red River Valley Company v. District Court of Fourth Judicial District of the State of New Mexico**, 39 N.M. 523, 51 P. 2d 239.

Therefore, considering the above setforth rules of statutory construction it is our opinion that both House Bills 310 and House Bills 55 and 63 can be given effect. House Bill 310 purports only to create an exemption from taxation for "manufacturer's representatives" while committee substitutes for House Bills 55 and 63 deal only with increasing the school tax from 2% to 3%. Reading these acts together it is our judgment that the exemption for manufacturer's representatives is in full force and effect as well as is the increase of the school tax from 2% to 3% to all businesses, persons, etc., who are not exempt.

By: Boston E. Witt

First Assistant Attorney General