## **Opinion No. 65-131**

July 14, 1965

**BY:** OPINION OF BOSTON E. WITT, Attorney General Oliver E. Payne, Deputy Attorney General

**TO:** Benny E. Sanchez, Commissioner, Department of Motor Vehicles, Santa Fe, New Mexico

## **QUESTION**

#### QUESTION

Are mobile house trailers owned by military personnel not residents or domiciliaries required to display current license plates from their place of residence or domicile?

CONCLUSION

Yes.

### OPINION

# {\*221} ANALYSIS

In Attorney General's Opinion No. 59-53, this office held that military personnel who had not acquired residence in this state cannot be required to pay the registration fees for house trailers parked on non-federal reservations.

Section 514 of the Soldiers' & Sailors' Civil Relief Act of 1940, as amended, exempts military personnel from payment of personal property taxes, including excises imposed with respect to motor vehicles while absent from his residence or domicile by reason of compliance with military or naval orders. However, the Act expressly provides in part as follows:

"Provided that the license fee or excise required by the State, Territory, possession or District of Columbia of which the person is a resident or in which he is domiciled **has been paid."** (Emphasis supplied.)

On the basis of the foregoing, we conclude that all house trailers owned by military personnel and located on non-federal reservations are required to display current license plates issued by their place of residence or domicile.

This opinion does not deal with the question raised in Opinion No. 61-78.