

Opinion No. 69-61

June 16, 1969

BY: OPINION OF JAMES A. MALONEY, Attorney General Mark B. Thompson III,
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TO: Virginia Yearley, Administrative Assistant, Board of County Commissioners, County
of Otero, Alamogordo, New Mexico

QUESTIONS

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1. What notice is required for an election on the question of whether or not a county should impose a sales tax for the support of indigent hospital patients under the County Sales Tax Act, §§ 13-2-30 to 13-2-35, N.M.S.A., 1953 Compilation?
2. What is a proper form for the question to be presented to the electors?

CONCLUSIONS

1. See analysis.
2. See analysis.

OPINION

{*92} ANALYSIS

1. The County Sales Tax Act provides that:

"The election upon the question shall be called, held, conducted and canvassed in substantially the same manner as now or hereafter may be provided by law for general elections . . ."

Section 13-2-32, N.M.S.A., 1953 Compilation.

Therefore, the notice required for an election under the County Sales Tax Act is the same as that required for the notice or proclamation of a general election. See {*93} §§ 3-11-1 to 3-11-4 N.M.S.A., 1953 Compilation. (Laws 1969, Chapter 240, §§ 211-214). Of course, portions of the general election notice provisions (names of candidates, etc.) are not applicable and the sales tax election notice should contain a statement of the question.

2. The following form of question for your county meets the statutory requirements and sufficiently advises the electors of the question.

"Should the County of Otero, State of New Mexico, impose a county sales tax of one-fourth ($1/4$) of one per cent (1%) on the gross receipts of all retail business and services within the County of Otero, State of New Mexico, for the support of indigent hospital patients who are residents of Otero County, State of New Mexico?"