

Opinion No. 12-893

May 17, 1912

BY: FRANK W. CLANCY, Attorney General

TO: Mr. J. M. Palmer, Farmington, New Mexico.

OCCUPATION TAXES.

Provisions of Chapter 131, Laws of 1909, in regard to occupation taxes is limited in its effect to cities.

OPINION

{*35} In response to your inquiry as to whether under the provisions of Chapter 131 of the Laws of 1909, occupation taxes should be paid to the Treasurer of the Town of Farmington, I am compelled to say that that chapter has no reference to incorporated towns but is limited in its effect to cities.

As your town was incorporated prior to the adoption of Chapter 117 of the Laws of 1909, I believe that the town possesses all of {*36} the powers enumerated in Section 2402 of the Compiled Laws of 1897 and you will find in that section power to license and tax all occupations as will be seen by reference to the 13th, 14th, 15th, 16th, 18th, 28th, 61st, 65th, 85th and 88th subdivisions of that section. There are numerous other subdivisions which give power to regulate various kinds of business and in connection with such regulation probably the town would have power to impose reasonable charges in the nature of fees to be paid by the persons conducting business subject to regulation. Under these powers the town might be able to impose some taxes which would yield revenue.