

**Opinion No. 12-922**

July 20, 1912

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Hon. W. G. Sargent, State Auditor, Santa Fe, N. M.

**CATTLE.**

Special tax should be levied on cattle as well as on equine animals.

**OPINION**

{\*63} In the summer of 1909 in response to a request from Mr. Studley, then District Attorney at Raton, upon an examination of Chapter 9 of the Laws of 1909, I wrote to him that I believed he was correct in holding that it must have been the intention of the legislature that the special tax in that statute referred to, should be levied on cattle as well as on equine animals, taking the view that the omission of the word "cattle" in Section 9 was clearly an inadvertent error, as in the same sentence it was declared that the proceeds of the tax should constitute a fund for the eradication of diseases among cattle, as well as equine animals.

You have today called my attention to an earlier statutory provision which appears on page 204 of the Session Laws of 1907, and have suggested that my construction of the statute of 1909 might have the effect of imposing a double tax upon cattle and only one tax on the other animals. If it would have any such effect I would admit that I was in error in my former opinion to Mr. Studley, but the proper view to be taken is that the act of 1909 was intended fully to cover the subject of prevention and eradication of diseases among cattle, horses, mules and asses, and displaces entirely the former legislation on this subject, so that the tax imposed by the legislature of 1907 was merged in the new tax, and that it was quite proper for us to hold that that new tax extended to cattle, as well as to the other animals. No double tax on the cattle should be allowed.