

Opinion No. 13-1131

November 3, 1913

BY: H. S. CLANCY, Assistant Attorney General

TO: Mr. Charles N. Payne, Albuquerque, N. M.

ROAD TAX.

The fact that a man has been honorably discharged from the Army of the U. S. does not exempt him from payment of road tax.

OPINION

{*313} I am in receipt of your letter of the 1st inst., in which you inquire whether a man, honorably discharged from the army of the United States, is liable for the payment of a road tax in New Mexico.

Our statute requires that every able-bodied man between the ages of twenty-one and sixty years shall annually pay a road tax of \$ 3.00, or in lieu of such payment shall work on the public roads three days. The fact that a soldier has been honorably discharged from the service does not exempt him from the payment of this tax, provided, of course, that he is an able-bodied man.