

Opinion No. 14-1168

March 10, 1914

BY: H. S. CLANCY, Assistant Attorney General

TO: Deming Automobile Company, Deming, New Mexico.

TAXES.

Village ordinance requiring payment of tax for operation of automobiles for hire is legal.

OPINION

{*25} I have your letter of the 9th instant in which you ask for the opinion of this office as to the legality of an ordinance enacted by the village authorities of Deming, which requires the payment annually of \$ 16.00 for the operation of an automobile which is for hire.

This office is unable to discover any conflict between Section 8, Chapter 19, Laws of 1913, which provides that cities, towns and villages may require owners of automobiles to register their state numbers in the office of the clerk upon payment of a fee of fifty cents, {*26} and the provisions contained in Section 2402, Compiled Laws of 1897, which authorizes municipalities:

"To license, tax and regulate hackmen, omnibus drivers, carters, cabmen, porters, expressmen, and all others pursuing like occupations, and to prescribe the compensation."

A person owning an automobile, which he offers to the public for hire, would come within the purview of the language above quoted, and as before stated, this office can see no reason why an ordinance requiring that a tax should be paid upon such a vehicle is not valid.