

Opinion No. 14-1374

October 26, 1914

BY: FRANK W. CLANCY, Attorney General

TO: Mr. J. B. McManus, Superintendent, New Mexico State Penitentiary, Santa Fe, New Mexico.

ROAD TAX.

Paroled convicts not exempt from payment of road tax.

OPINION

{*236} In answer to your inquiry as to whether a convict on parole, can be required to pay a road tax, I feel compelled to say that I know of no statute which exempts convicts from the operation of any of the tax laws.

The road tax is imposed upon every able-bodied man between the ages of twenty-one and sixty years, and is payable to the district wherein he resides. Residence is not lost by the fact that a man is in custody as a prisoner. A resident of Bernalillo County might continue to be a resident of that county, although actually incarcerated in the penitentiary at Santa Fe, and if he were paroled and returned to Bernalillo County, he would certainly be a resident there and subject to this tax. Upon parole, he might, however, acquire a residence in some other part of the state, and if he did so, he might be subject to that tax at the place where he acquired such residence.

I am unable to see anything in the mere fact that a man is a convict, or that he is a paroled convict, which can exempt him from the payment of any tax imposed by law.