

**Opinion No. 15-1531**

May 17, 1915

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

**TO:** Mrs. W. L. Gumm, Superintendent of Schools, Carrizozo, N. M.

**Eight per cent must be deducted from poll tax, and in regard to salary fund of county.**

**OPINION**

{\*117} I have today received your letter of the 15th instant in which you ask whether the new salary bill does provide that eight per cent of the poll tax money must be credited to the salary fund of the county, from which the school superintendent is now paid. We have been struggling with this matter for sometime in the hope of being able to find some way around the provision in the salary bill so that the result which you fear can be avoided, but as yet we have not been able to discover how this can be done. The first paragraph of Section 13 of the salary bill reads:

"From all taxes and licenses of whatever character which have been collected in the several counties of the state since the qualification of the county officers elected at the general election held on November 7, 1911, and which are hereafter collected, eight per centum shall be deducted and covered into the aforesaid county salary fund."

We have conferred with the State Department of Public Instruction, but have been able to get no assistance from them on this proposition. I am unable to see how we can say that poll taxes are not covered by the language of Section 13.