

Opinion No. 17-1919

January 12, 1917

BY: H. L. PATTON, Attorney General

TO: Mr. J. F. Doderer, Secretary Board of Education, Deming, New Mexico.

Soldiers Stationed in State not Subject to Poll Tax.

OPINION

I am in receipt of your letter of the 9th instant making inquiry as to whether or not school poll tax might be levied and collected against soldiers stationed at your town consisting of Arkansas, Delaware and Wyoming militia. In reply will say that in my opinion the law does not contemplate the collection of poll tax from such persons. Besides this, under the provisions of the Federal Statutes, if judgment were rendered against such persons in such amount, the same could not be collected under execution. In short my conclusions are: First, they are not subject to poll tax, and second, that if they were the collection thereof could not be enforced.