

Opinion No. 19-2432

November 24, 1919

BY: N. D. MEYER, Assistant Attorney General

TO: Mr. D. R. Atkinson, Deputy Assessor, Alamogordo, New Mexico.

Duty of City Treasurer to Collect Occupation Tax.

OPINION

Referring to your letter November 20 in which you ask whether it is the duty of the county assessor or the town clerk to collect occupation taxes.

Section 3310 of the Code 1915, provides as follows:

"All occupation taxes authorized by law to be collected by the State of New Mexico and respective counties thereof, other than liquor licenses, shall be collected by the respective city treasurers of and for the incorporated city wherein such occupant maintains the business for which said occupation tax is collected. And said city shall be entitled to retain the said fund so collected for the general use of said city."

Chapter 63 of the Session Laws of 1915 provides:

"That all occupation taxes heretofore authorized by law to be collected by the State of New Mexico and the respective counties thereof, other than liquor licenses, shall be collected by the respective city treasurer of and for the incorporated city wherein such occupant maintains the business for which said occupation tax is collected. And said city shall be entitled to retain the said funds as collected for the general use of said city."

"The term "city" whenever used herein shall include all incorporated cities, towns and villages, whether incorporated under general or special laws."

It is quite apparent from the above extract of the laws, that it is the duty of the city treasurer to collect occupation taxes.