

**Opinion No. 21-2834**

February 16, 1921

**BY:** HARRY S. BOWMAN, Attorney General

**TO:** State Tax Commission, Santa Fe, New Mexico.

**Liability of Indian Traders on Reservation for County Occupation License.**

**OPINION**

{\*26} We have your letter of the 15th instant enclosing letters from Mr. John E. Harris, assessor of San Juan county, to you, and one from Mr. Harris to the Toadlena Trading Company and their reply, all in connection with a demand made by Mr. Harris for the payment of a county occupation tax to the County of San Juan by the said named company.

{\*27} The question raised is as to the liability of this company for county taxes, since the company is operating a mercantile establishment located on the Navajo Indian Reservation and under a Federal Government license and bond.

In our opinion, no county occupation license tax can be exacted from this company under the circumstances mentioned.

We are returning to you herewith the letters submitted with your inquiry.