

Opinion No. 21-3100

August 24, 1921

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. Sisto C. Torres, Justice of the Peace, Veguita, New Mexico.

Licenses for Dances.

OPINION

{*86} I have your card of the 22nd instant asking for an opinion regarding the necessity of compliance with the provisions of Sections 3313 to 3317 inclusive, Code 1915, which require licenses of persons holding dances for profit, stating that you have arrested a person who refused to pay such a license on the ground that he already had a license from the office of the Collector of Internal Revenue.

The license required by the Federal Revenue Laws is distinct and apart from that required by the state laws contained in the sections above mentioned, and the possession of the former does not excuse or relieve a person from the requirements of the state law requiring such license.

A person is required to have a state as well as a federal license in order to comply with the license laws of New Mexico.