

**Opinion No. 22-3341**

March 18, 1922

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

**TO:** Mr. J. B. Miller, Seneca, New Mexico.

**Automobiles Carrying Rural Mail Must Be Equipped With License Tag.**

**OPINION**

{\*136} In reply to your letter of the 16th instant, asking if an automobile used for carrying rural mail is required to be equipped with a state automobile license, I wish to advise you:

The license fee required by our state laws for the operating of automobiles is not a tax such as is contemplated by Section 3 of Article VIII of the Constitution, which exempts from the payment of tax property owned by federal and state governments. The fee is exacted for the privilege of operating a motor vehicle upon the highways of the state, and is in the nature of an excise tax, and does not come within the definition of a tax upon property. The license is merely the permission or authority to operate the vehicle upon the roads of the state, and the fee is the sum charged to defray the expense of the business, vehicle or occupation so licensed.

In view of the foregoing, privately owned vehicles engaged in the transportation of U. S. mail are not exempt from the payment of the state automobile license fee.