

Opinion No. 22-3370

April 10, 1922

BY: HARRY S. BOWMAN, Attorney General

TO: Mr. Thomas McGrath, Assessor, Mora, New Mexico.

Duties of Assessors in Connection With State Occupation License.

OPINION

{*140} In reply to your letter of the 7th instant, asking for information concerning the duties of the Assessor in connection with the requiring of state occupation licenses in cases where the obtaining of licenses has heretofore been neglected, I wish to advise you:

Inquiries of this nature by county officials should be submitted to the District Attorney, who is designated by law as the legal adviser for such officers. In the event that the opinions of the District Attorney and the Attorney General should not coincide, it would be necessary to follow the opinion of the former, and in such a case much embarrassment would necessarily ensue.

{*141} I would, therefore, suggest that in future you address the District Attorney in connection with any matters upon which you require legal advice.

I shall endeavor to answer the inquiries mentioned in your letter this time, in order to save you any delay which might result in loss of revenue to the county.

Section 3306, Code 1915, prohibits the carrying on of business for which a license is required without having paid the tax for such license.

You ask if persons who fail to comply must pay all of the tax for the expired time before taking a new license.

The provisions of this section require a payment for double the amount of the prescribed license tax for the entire period for which no license was paid. A penalty is prescribed for failure to make payment as above stated. There is no requirement, however, that the payment must be made before a new license is issued.

You also ask whether the computation for the payment of the license should be made upon the basis of a full year, or the part of the year for which the licensee carried on his business.

There being no provision in the act for the payment of the tax for a part of a year, it must necessarily be paid for the full period.