

Opinion No. 23-3692

April 12, 1923

BY: JOHN W. ARMSTRONG, Assistant Attorney General

TO: Requested by: Miss Isabel L. Eckles, State Superintendent of Public Instruction, Santa Fe, New Mexico.

Poll Tax Provision of 1923 Act Does Not Apply to Year 1923.

OPINION

{*42} The provisions of Senate Bill No. 112 relating to the poll tax of \$ 2.00 will not apply to the year 1923. As a condition precedent to the collection of this tax it would seem "the clerks of rural school districts and the clerks of Independent and Municipal Boards shall prepare lists of persons in their districts subject to said tax and post a copy thereof in some conspicuous place in the district prior to February 1st."

This requirement, of course, could not have been met until after the approval of the Act in question, which approval was on March 13, 1923.