

Opinion No. [30-52]

August 25, 1930

BY: J. A. MILLER, Assistant Attorney General

TO: Mr. William H. Patten, Lawyer, Lovington, New Mexico.

MUNICIPAL CORPORATIONS -- May impose poll tax. § 90-402, subsection 85, Code 1929.

OPINION

We have yours of the 22nd inst. in which you request an opinion relative to section 90-402, Code of 1929.

On August 23, we wrote Mr. J. C. Candle of Lovington, New Mexico, a letter relative to this and one other matter. In our letter to Mr. Candle we said:

"As to the right of a city council to impose a poll tax I am of the opinion that such power is granted boards of trustees and city councils by the 85th sub-section of section 90-402, Codification of 1929. Chapter 10 of the Laws of 1925 repeals all laws relating to poll taxes but I do not consider this as effecting sub-section 85 above referred to inasmuch as that is not a law relating to poll taxes but rather relating to the powers of boards of trustees and city councils."

From the foregoing you will know our opinion in this matter. Of course, chapter 10 of the Laws of 1925 may have some effect but I seriously doubt the intent of the legislature to include in that repeal anything other than the statutes imposing poll taxes. Evidently the compilers of the 1929 Codification took the same view of it and, as you observe in your letter, the fact that it remains in this Codification indicates that it is a law yet in force.