

Opinion No. 33-697

December 6, 1933

BY: E. K. NEUMANN, Attorney General

TO: Honorable J. D. Mell, Special Tax Attorney, State Tax Commission, Santa Fe, New Mexico.

{*98} In your letter of December 2, 1933 you ask this office for an opinion {*99} as to what effect, if any, Chapter 171, Laws of 1933 has upon the right of the State Tax Commission to distrain for personal property taxes due for 1930 and prior years. You also ask whether or not Sections 141-423 to 141-432 inclusive of the 1929 Code are affected by said Chapter 171.

In my opinion Chapter 171, Laws of 1933 has no effect in either case since by Section 42 of said Act it is provided as follows:

"Sec. 42. Nothing in this Act contained shall be construed or deemed as changing the method or manner of the collection of delinquent taxes on personal property as now provided by law."

By: QUINCY D. ADAMS,

Asst. Attorney General