

Opinion No. 34-749

May 4, 1934

BY: E. K. NEUMANN, Attorney General

TO: Hon. Byron O. Beall, Chief Tax Commissioner, Santa Fe, New Mexico.

{*129} Your letter of May the 3rd, requesting information as to the legality of the imposition of both the stamp tax on liquor and the sales tax, as provided for in Senate Bill No. 15, has been received.

It is our belief that both of these taxes may be imposed for the reason that the so-called sales tax appears to be a tax upon the privilege of conducting various businesses. Whereas, the stamp tax is not a privilege tax but a mere excise tax which is imposed for an entirely different purpose.

Until this matter has been tested, it is our suggestion that your department make an effort looking toward the collection of both taxes.

By: FRANK H. PATTON,

Asst. Attorney General