

Opinion No. 34-750

May 7, 1934

BY: FRANK H. PATTON, Asst. Attorney General

TO: Mr. Patrick Miller, Business Manager, University of New Mexico, Albuquerque, New Mexico.

{*130} We have your letter of May 5th, relative to exemptions of tuition charge to students of the new sales tax and regret exceedingly that we misconstrued your former letter and trust that no undue convenience has been suffered by you.

It is our opinion that the university, and other educational institutions in this state should not pay the sales tax, for the reason that there is apparently a specific exemption in the law. (Paragraph "g", Section 201).

Under this provision religious institutions, schools and colleges are exempt from the payment of the tax.