

Opinion No. 35-1188

October 2, 1935

BY: FRANK H. PATTON, Attorney General

TO: Miss Lucille Wade, Office, County Assessor, Reserve, New Mexico.

{*83} I have your letter of September 30th relating to occupation tax on rooming houses where receipts are less than \$ 500.00 per year and it is my belief that where the receipts do not exceed \$ 1,000.00 that no tax is payable to the counties.