

Opinion No. 36-1337

March 20, 1936

BY: FRANK H. PATTON, Attorney General

TO: Mr. John D. Bingaman, Commissioner of Revenue, Santa Fe, New Mexico.
Attention: Mr. L. D. Sparks, Director Income Tax Division.

{*110} Your letter of March 19th requests an interpretation of Section 23 of the New Mexico State Income Tax Law, which is Chapter 85 of the Session Laws of 1933, in the following particulars:

You desire to know if a person was married during the year and was still married on the last day of the year, would he be allowed the full personal exemption for the year and in our opinion this question should be answered in the affirmative.

You will note that said section provides that the status of all individuals shall be determined as of the last day of the taxable year.

You also desire to know if a person was divorced during the year regardless of whether or not there were minor children and where such person had remained unmarried for the balance of the year, would his personal exemption be rated as a single person and you are advised that this question should also be answered in the affirmative and again make reference to that portion of section 23 above quoted.

We find no provision in said Section 23 for making any pro rata accounting relative to the above matters.