

**Opinion No. 36-1340**

March 24, 1936

**BY:** FRANK H. PATTON, Attorney General

**TO:** Mr. Robert Valdez, Chairman, State Corporation Commission, Santa Fe, New Mexico.

{\*110} Your letter of March 23rd inquires if erroneously collected mileage taxes may be refunded under Chapter 79 of the Laws of 1935.

Said Chapter 79 refers to certain fees to be collected by the State Corporation Commission but mileage fees are not mentioned therein.

The said chapter further provides:

{\*111} "Whenever any fees mentioned herein have been erroneously paid, or shall hereafter be erroneously paid and collected, the person having paid such fees may apply in writing to the State Corporation Commission for a refund thereof."

It is my opinion that this act does not contemplate refund of erroneously collected mileage taxes.