

Opinion No. 38-1870

February 1, 1938

BY: FRANK H. PATTON, Attorney General,

TO: Mr. J. O. Walton Special Attorney Bureau of Revenue Santa Fe, New Mexico

{*209} In your letter of yesterday you state that the City of Raton has requested the Emergency School Tax Division of the Bureau of Revenue to furnish it with information concerning the gross volume of business done by persons in that city.

You call attention to Section 9 of Chapter 145, Laws of 1937, which provides that any city, town or village may require the Bureau of Revenue to disclose the volume of business done by a taxpayer subject to municipal occupation tax of such city, and which authorizes the Bureau of Revenue to make such disclosure. You state "Section 322, Chapter 73, Session Laws of 1935 as amended by Chapter 192, Session Laws of 1937 prohibits the divulgence of information contained in the Sales Tax Returns, 'except in accordance with judicial orders or as otherwise herein provided'."

Section 322, Chapter 73, Laws of 1935, was not amended by the Laws of 1937. Section 9 of Chapter 145, Session Laws of 1937, being a specific exception to the general law, and being subsequent in time, amends by implication Section 322 of Chapter 73, Laws of 1935, and it is, therefore, the duty of the Bureau of Revenue to comply with such request.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.