

Opinion No. 41-3964

December 4, 1941

BY: EDWARD P. CHASE, Attorney General

TO: Mr. C. R. Sebastian State Comptroller Santa Fe, New Mexico

{*134} Receipt as acknowledged of your letter dated December 3, 1941, enclosing the letter from the Assistant District Attorney of Las Vegas relative to the exemption of cities and other political subdivisions from the state sales tax.

Section 202, Chapter 73, Laws of 1935, as amended by Chapter 133, Laws of 1941, expressly provides that none of the taxes levied under the Emergency School Tax Act shall be construed to apply to sales to the State of New Mexico or any of its political subdivisions. Since such sales are specifically exempt from the sales taxes levied under said Act, neither the state nor any of its political subdivisions should pay such tax, and the person responsible for the payment of the sales tax should be allowed to deduct the amount of such sales from his gross proceeds upon which said tax is payable.

By C. C. McCULLOH,

Asst. Atty. General