

Opinion No. 44-4446

January 28, 1944

BY: EDWARD P. CHASE, Attorney General

TO: Mr. Earl Kerr, Director of Income Tax Division, Bureau of Revenue, Santa Fe, New Mexico. Attention: Mr. W. S. Barnes

In your letter dated January 25, 1944 you refer to Chapter 102, Laws of 1943 wherein Sub-Section K of Section 7 was omitted leaving the act as appears in Section 76-1207 of the Biennial Pocket Parts. You state that this law became effective July 15, 1943 and you are wondering whether the deductions omitted should be allowed for the proportionate part of the year 1943 or whether the omission is effective for the entire calendar year.

In opinion number 3492 written to you March 26, 1940 relative to the omission by the 1939 Legislature of another section of this law it was held that the deduction should be allowed up until the effective date of the act. The same reasoning would apply in this instance and for that reason deductions provided for under Sub-Section K should be allowed for the proportionate part of the year in which the same could legally have been taken.

By C. C. McCULLOH,

First Asst. Atty. General