

**Opinion No. 45-4635**

January 11, 1945

**BY:** C. C. McCULLOH, Attorney General

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

{\*3} We have your letter of January 8, 1945, wherein you recite that you have a request from the Village of Taos for permission to pay the funeral expenses of the late Village {\*4} Marshal who was killed in the line of duty. In view of this situation, you request an opinion of this office concerning the legality of such a payment as a municipal expense.

Article 9, Section 14 of the Constitution of the State of New Mexico provides, in part, as follows:

"Neither the State, nor any County School District or municipality, except as otherwise provided in this constitution, shall directly or indirectly \* \* \* make any donation to or in aid of any person, association, or public or private corporation \* \* \*"

In view of the fact that there is no legal obligation upon the part of the Village of Taos to pay these funeral expenses, their payment would amount to a donation, and is prohibited by the aforementioned section of our State Constitution.

By HARRY L. BIGBEE,

Asst. Atty. General