

**EDDIE'S INFERNO, INC. V. CITY OF ALBUQUERQUE, 1968-NMSC-155, 79 N.M.  
512, 445 P.2d 389 (S. Ct. 1968)**

**EDDIE'S INFERNO, INC., a New Mexico corporation, d/b/a  
Eddie's Inferno, et al., Plaintiffs-Appellees and  
Cross-Appellants,  
vs.  
CITY OF ALBUQUERQUE, State of New Mexico, a municipal  
corporation, Defendant-Appellant and Cross-Appellee**

No. 8624

SUPREME COURT OF NEW MEXICO

1968-NMSC-155, 79 N.M. 512, 445 P.2d 389

September 23, 1968

APPEAL FROM THE DISTRICT COURT OF BERNALILLO COUNTY, TACKETT,  
Judge

**COUNSEL**

Frank M. Mims, Albuquerque, for appellant.

Montoya & Montoya, Joseph B. Zucht, Albuquerque, for appellees.

**JUDGES**

Carmody, Justice. Noble and Moise, JJ., concur.

**AUTHOR: CARMODY**

**OPINION**

{\*513} OPINION

{1} The issue in this case is identical with that decided in *Sunset Package Store, Inc. v. City of Carlsbad*, 79 N.M. 260, 442 P.2d 572 (1968). To lay at rest appellees' paralogistic argument, we reaffirm what is implicit in *Sunset Package Store, Inc. v. City of Carlsbad*, supra, that § 46-4-2, N.M.S.A.1953, does not require the adoption of a new ordinance each year in order to impose a valid license tax.

{2} The judgment is reversed and the cause remanded with instruction to the trial court to dissolve its injunction and to dismiss the complaint with prejudice.

{3} The cross-appeal, being dependent upon the affirmance of the trial court's judgment, fails.

{4} It is so ordered.