

February 3, 1937

Mr. Basil W. Cox
Constable
Young, Arizona

Dear Mr. Cox:

I have before me your letter of January 18th which has been forwarded to us by James H. Derby, Secretary of State. From your letter I gather, two questions are raised; first, does the state of Arizona license slot machines?, second, does the operation of such machines in a liquor establishment render the liquor license of the owner of the establishment voidable by the tax commission?

In answer to the first question, Section 31921, R.C.A. Sup. 1936, provides for "a tax upon each mechanical game or device, excluding pay telephones and pay toilets, permitting the operation thereof by insertion therein of coins, slugs or tokens, or which may be operated by means or with the assistance of springs, weights, levers, plungers, magnets, electricity, gravity, or the skill or force of the player thereof", and, Section 3192j, R.C.A. Sup., 1936, provides for "the issuance of a license by the tax commission to any person desiring to operate the above mentioned mechanical game, etc."

In answer to the second question, it appears that Section 1886d, R.C.A. Sup. 1936, provides for "the issuance by the tax commission of licenses covering the sale of spirituous and intoxicating liquor", and further provides that "such licenses may be revoked or suspended for any violation of the intoxicating liquor act". It further appears that Section 1886h, makes "it unlawful and therefore in violation of the intoxicating liquor act for any licensee to operate or allow the operation of any gambling or game of chance in any form upon his premises. "

Section 4675, R.C.A. 1928, provides that "No city, town or village, department nor other political subdivision of the State of Arizona may license the carrying on or operating in any place or in any manner of

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any gambling game or games of chance of any variety
whatever, nor impose, nor collect any occupation tax
or other tax upon or from any person or persons for the
carrying on or the operation thereof."

We trust these excerpts of the applicable
law will satisfactorily answer your question.

Yours very truly,

JOE CONWAY
Attorney General

BY W. E. POLLEY
Assistant Attorney General

APPROVED:

E. G. FRAZIER
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