

March 22, 1937

Mr. L. R. Gibbons, Clerk  
Board of Supervisors  
St. Johns, Arizona

Dear Mr. Gibbons:

In reply to your letter of the 17th, in which you ask whether the law requires that \$10.00 per quarter be collected for each table or \$10.00 per quarter for Pool Hall, we find no provision in our statutes which empowers the sheriff or supervisors to collect license taxes on pool tables or pool halls. Subdivision 6, of section 1981, chapter 44, R. C. A. 1928, which provides in part as follows:

" \* \* \* 6. each proprietor or keeper of a billiard table for the use of which, or for playing upon which, any charge of any kind is made, shall pay a license tax of ten dollars per quarter, \* \* \*"

empowers the sheriff to collect a license tax of \$10.00 per quarter on each billiard table.

Very truly yours,

JOE CONWAY  
Attorney General

ALBERT M. GARCIA  
Assistant Attorney General

E. G. FRAZIER  
Special Assistant  
Attorney General