

January 24, 1938.

Arizona State Tax Commission,  
State House,  
Phoenix, Arizona.

**LAW LIBRARY**  
**ARIZONA ATTORNEY GENERAL**

Attention: Mr. Frank E. Fraser.

Gentlemen:

I have before me your letter of January 11, 1938, requesting an opinion from this office as to whether or not the Excise Revenue Act of 1935, as amended, imposes a tax upon the income received by persons operating shoe repair shops.

Under the authority laid down in the cases of Western Leather and Finding Company vs. State Tax Commission of Utah, 49 Pac. (2) 526, State Tax Commission vs. Hopkins, 175 So. 210, and Moore et al vs. Pleasant Hasler Construction Co., 72 Pac. (2) 573, it is the opinion of this office that the total income received by those persons operating shoe repair shops is subject to a two per cent tax, without deductions for labor.

Yours very truly,

JOE CONWAY,  
Attorney General.

W. E. POLLEY,  
Assistant Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.