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January 21, 1931

Armstrong, Kramer, Morrison & Roche
Attorneys at Law
First National Bank of Ariz. Bldg.,
Phoenix, Arizona

Attention: Mr. Roche.

Gentlemen:

In reply to your letter of the 30th ultimo, I advise you that the Arizona Highway Department has heretofore been advised by its legal representative that the Roosevelt Irrigation District must pay the annual registration fee provided by law for motor vehicles owned by it.

I have examined with care the authorities referred to by you in your letter, as well as the constitutional and statutory provisions bearing upon the issue, but have been unable to reach the conclusion reached by you that such district may not be required to pay said registration fee.

Such annual registration fee, in my opinion, is not a tax in the strict sense, but a license fee imposed under the police power of the State, and must be paid by all irrigation districts on cars owned and operated by them on the highways of the State.

Very truly yours,

Attorney General.

By

Riney B. Salmon,
Assistant.

RBS:S