

ARTICLE 21

County Sales Tax (Repealed.)

7-21-1 to 7-21-7. Repealed.

ANNOTATIONS

Repeals. — Laws 1986, ch. 20, § 136A repealed 7-21-1 through 7-21-7, relating to the county sales tax, effective July 1, 1986.

ARTICLE 22

Occupational Licenses (Repealed.)

7-22-1 to 7-22-14. Repealed.

ANNOTATIONS

Repeals. — Laws 1979, ch. 161, § 1, repealed 7-22-1 to 7-22-14 NMSA 1978, relating to occupational licenses, effective June 30, 1979.

ARTICLE 23

Exemption of Producers from Licenses

7-23-1. [Producers exempt from license or occupation tax; sellers of meat; keeping of hides; notification of intent to slaughter.]

That any resident of this state, selling wood, fruits, farm and garden produce of his own raising, exclusively, or fresh meats, butchered from animals of his own raising only, shall not be required to pay an occupation tax or to obtain a peddler's or itinerant vendor's license to engage in such sales; provided, that when beef, veal or mutton is offered for sale the person so offering such beef, veal or mutton for sale shall have in his immediate possession at the time and place of offering such meat for sale the hide or pelt of the slaughtered animal, the meat of which is being offered for sale, so that such hide may be examined and inspected by any authorized cattle inspector, peace officer, or any other person demanding to inspect the same. The provisions of this section, relative to the sale of fresh meat shall apply only to owners of livestock who do not make a business of peddling; provided that any person desiring to slaughter any meat animal for the purpose of selling the meat thereof, shall before slaughtering notify in writing the nearest justice of the peace [magistrate] or brand inspector of the New Mexico cattle sanitary board [livestock board] of such intent, giving descriptions of brand, sex, color and age of such animal.