

OFFICERS—DUTY OF COUNTY OFFICERS TO SEE  
THAT TAX LAWS INFORCED — ATTORNEY  
GENERAL NOT LEGAL ADVISOR.

Tallahassee, Fla., February 3, 1917.

*Honorable Ernest Amos, Comptroller,  
Tallahassee, Florida.*

Dear Sir:

I am in receipt of your communication as follows:

"I am transmitting herewith a letter from Hon. Cyril Baldwin, Tax Collector of DeSoto County, in relation to the provision of the law covering license taxes to be paid by automobile garages for keeping, storing, caring for, repairing automobiles, or other horseless vehicles, belonging to the public. See Section 7 of Chapter 6421 of the laws of Florida.

"I would be pleased to have your opinion as to whether or not the Tax Collector is correct in his construction of the law."

The Attorney General is not authorized to officially advise county officers and, therefore, nothing that I would say in reply to your inquiry would be controlling on the DeSoto County officers in the performance of their duties under the law relative to this matter.

The statute referred to fixes the tax imposed on the occupation mentioned. Whether or not one is engaged in this occupation is a question of fact. The officer whose duty it is to collect this tax must necessarily pass upon this question of fact in the first instance. If payment of the tax is refused and the tax collector is of the opinion that the law is being violated, he should see to it that the party violating the law is prosecuted for such violation. In this way the question can be passed upon by the court and the matter finally determined.

Respectfully submitted,

T. F. WEST,

Attorney General.