

NOVEMBER 14, 1950.

HON. AARON K. NEELD, *Deputy Director*  
*Division of Taxation,*  
 State House,  
 Trenton, New Jersey.

## FORMAL OPINION—1950. No. 78.

DEAR SIR:

You have requested my opinion on the following question:

Will interstate carriers of persons using the New Jersey turnpike be subject to the  $\frac{1}{2}$ c a mile tax provided by R. S. 48:4-20.

The answer is "No."

R. S. 48:4-20 provides for an excise tax for the use of highways which are maintained by the public and is intended to compensate the public in part of the cost of construction and maintenance of such public roads. The New Jersey Turnpike Authority Act of 1948 provides that all expenses incurred in carrying out the provisions of the Turnpike Act shall be payable solely from funds provided under the authority of that Act, and the Turnpike Authority is not authorized to incur indebtedness or liability on behalf of or payable by the State or any political subdivision thereof. The Turnpike Act contemplated the imposition of tolls for the use of a turnpike project, and any such turnpike project constructed pursuant to such Act is not a highway within the intent of R. S. 48:4-20.

Yours very truly,

THEODORE D. PARSONS,  
*Attorney General.*

tdp;vtd

NOVEMBER 17, 1950.

COL. CHARLES H. SCHOEFFEL, *Superintendent,*  
*New Jersey State Police,*  
 Trenton, New Jersey.

## FORMAL OPINION—1950. No. 79.

DEAR COLONEL SCHOEFFEL:

Your letter requesting an opinion on the validity of a court order expunging the burglary charge against Earl Russell, and also asking whether or not the sheriff of Bergen County must return the fingerprints in connection with this arrest is at hand.

On the question of expunging the burglary charge from the record, will say that under R. S. 2:192-15 it is provided that in all cases where a criminal conviction has been entered against any person and sentence suspended thereon, or where a fine of not more than \$500.00 has been imposed, and no subsequent conviction entered, it