

April 8, } No. 4325.
1954. }

OPINION OF THE JUSTICES.

On April 6, 1954, the following resolution was adopted by the Senate:

"RESOLVED that the President of the Senate be and hereby is directed to request the Justices of the Supreme Court to express to the Legislature their opinion upon the following question:

"Would it be constitutional, under the amendment of 1942 to Article 5, Part Second, of the Constitution, to provide for the appraisal of standing wood and timber for the purposes of a severance tax at fixed values per units of measurement, such values to be uniform throughout the state, and to vary according to the species and the quality of the standing wood and timber?"

The following answer was returned:

To the Honorable Senate:

The undersigned Justices of the Supreme Court have received your resolution of April 6, 1954, requesting our opinion as to whether it would be constitutional, under the amendment of 1942 to Article 5, Part Second, of the Constitution, to provide for the appraisal of standing wood and timber for the purposes of a severance tax at fixed values per units of measurement, such values to be uniform throughout the state, and to vary according to the species and the quality of the standing wood and timber.

Since it does not appear that the question propounded is one which is pending in the Senate and "awaiting the consideration and action of that body in the course of its Legislative . . . duty" (*Opinion of the Justices*, 84 N. H. 584, 585), we deem it our constitutional duty to decline to answer the inquiry (*Opinion of the Justices*, 67 N. H. 600, 601), and respectfully ask that we be

excused from compliance with your request. *Opinions of the Justices*, 93 N. H. 477; 90 N. H. 567; 86 N. H. 607; 84 N. H. 584, *supra*, and opinions cited.

FRANK R. KENISON.
LAURENCE I. DUNCAN.
AMOS N. BLANDIN, JR.
EDWARD J. LAMPRON.
JOHN R. GOODNOW.

April 8, 1954.