

OPINION
67-269

June 6, 1967 (OPINION)

Mr. Peter K. McKenzie, Deputy

State Treasurer

RE: Taxation - Highway Tax Distribution Fund - Time of Distribution

This is in response to your letter in which you make reference to an opinion dated April 17, 1967, addressed to Mr. Walter R. Hjelle, State Highway Commissioner. As is pertinent here, you state as follows:

In reviewing your opinion and discussing the possibility of monthly distribution to counties, it was the concensus of the Motor Vehicle Accounting and Data Processing Sections, from which we obtain the number of motor vehicle registrations by county, that such data, i.e., the number of motor vehicle registration credited to each county, can be made available to the treasurers monthly, therefore making it possible to distribute monthly to both the Highway Department and the counties.

Should such monthly distribution to counties be approved by your Office, the necessary accounting system would be more adequate in controlling the proper distribution percentages."

As you observed, the opinion assumed that the information needed to employ the intricate formula would not be available and could not be compelled to be made available more frequently than on a quarterly basis.

If the data and information required can be made available, distribution can be made more frequently than once a quarter. Such distribution can be made on a monthly basis. However, we wish to point out that once the time for distribution has been adopted, it would not be proper to make distribution in one instance on a monthly basis and then in another instance on a quarterly basis where distribution is made to the same entities concerned.

Thus in accordance with the additional information, it is our opinion that distribution to the counties and other entities involved may be made on a monthly basis and the opinion dated April 17, 1967, referred to earlier hereto, is in this respect modified.

HELGI JOHANNESON

Attorney General