

**OPINION
47-157**

February 7, 1947 (OPINION)

INTOXICATING LIQUOR

RE: Stamp Tax - Credit to General Fund

This will acknowledge receipt of your letter addressed to the attorney general's office under date of February 6, 1947, relative to section 5-0309 of the 1943 Revised Code.

The question you ask is whether or not under the provisions of said statute it is incumbent upon the state treasurer annually on the first day of July to credit the general fund of the state with the sum of \$19,637.50 from the money received from the sale of stamps representing the excise tax provided for in chapter 5-03.

You state that since the effective date of said statute only \$64,614.00 has been transferred to the general fund. Said section 5-0309 provides as follows:

Special funds shall be established in order to reimburse the state for the expense of carrying out the provisions of this chapter. The state treasurer shall credit the general fund of the state on the first day of July of each year with the sum of nineteen thousand six hundred thirty-seven dollars and fifty cents from the moneys received from the sale of stamps representing the excise tax herein provided for. The remainder of such moneys shall be placed in the charitable institution revolving fund."

The statute quoted clearly provides that the state treasurer shall annually credit the general fund with the said sum of \$19,637.50. The statute became effective July 1, 1941. Since that time only \$64,614.00 have been credited to the general fund, whereas at the rate of \$19,637.50 per year for six years the amount should be \$117,825.00. There is, therefore, due the general fund the difference between \$117,825.00 and \$64,614.00 which would be \$53,211.00 due the general fund at this time.

It is the opinion of this office that this transfer should be made, and that these transfers should be made regularly on the first day of July of each year.

NELS G. JOHNSON

Attorney General