

**OPINION
48-229**

March 23, 1948 (OPINION)

TAXATION

RE: Levies for Airport Purposes

Your letter of March 18, 1948, addressed to this office, has been received and contents noted.

You state that the question has been raised in your office as to the disposition of a three mill levy by cities for airport purposes as provided by chapter 347 of the 1947 Session Laws. You state that in your opinion chapter 349 of the 1947 Session Laws does not govern the disposition of the three mill levy for airport purposes, but that resort must be made to the revised code of 1943, particularly chapter 11, section 1415.

I do not know what particular section you refer to by chapter 11, section 1416. I take it, however, that your question is whether or not the levy authorized by chapter 347 of the 1947 Session Laws must be within the levy limitation fixed by chapter 355 of the 1947 Session Laws.

Chapter 347 of the 1947 Session Laws is an independent act and has not any reference to the levy limitations prescribed by chapter 355 which is an amendment of section 57-1508 of the 1943 Revised Code. Since said chapter 347 is a separate and independent act, it is our opinion that the levy provided therein is not limited by, but is in addition to the limitation fixed by chapter 355 of the 1947 Session Laws.

NELS G. JOHNSON

Attorney General