

**OPINION  
49-154**

July 19, 1949 (OPINION)

OFFICERS

RE: Salary of Tax Commissioner

Your letter of July 16 addressed to the Attorney General has been received and contents of same have been noted.

You refer to subdivision 16 of Chapter 3 of the Session Laws of 1949 (House Bill 54) which appropriates \$9600.00 for the salary of the tax commissioner for the current biennium, and you state that the question has been raised as to whether or not the state auditor should comply with this particular salary item.

The question as to whether or not the state auditor should issue salary warrants to the tax commissioner in accordance with the appropriation for that purpose made by House Bill 54 has probably been raised because of the provision of Chapter 34, Section 1 of the Special Session of 1944. This chapter provides that, "From and after the first day of January, 1945 the salary of the tax commissioner shall be the sum of \$4,000.00 per annum"

House Bill 54 which appears as Chapter 3 of the 1949 Session Laws is the general appropriation bill. Section 2 of the Act provides that "Unless otherwise specifically stated, the appropriations herein made shall be available for the expenses to be incurred in and about the several purposes herein set out, during the fiscal period of two years, beginning July 1, 1949, and ending June 30, 1951," Then follows the appropriations for the various state departments and subdivision 16 is the appropriation for the tax commissioner. The first item therein is salary of tax commissioner \$9,600.00.

I also call your attention to Section 4 of the Act which provides that, "All acts and parts of acts that may be in conflict herewith are hereby repealed\* \* \*."

It is my opinion, however, that subdivision 16 of Chapter 3 of the Session Laws of 1949 (House Bill 54) supersedes Chapter 34 of the Special Session of 1944 for the reason that it is the latest law relative to the salary of the tax commissioner. There is a direct conflict between Chapter 34 of the Special Session of 1944 and subdivision 16 of Chapter 3 of the Session Laws of 1949, and since said Chapter 3 is the latest law on the subject, it must be controlling.

I am satisfied, therefore, that the salary of the tax commissioner is as fixed by Chapter 3 of the Session Laws of 1949.

WALLACE E. WARNER

Attorney General