

**OPINION
55-132**

August 17, 1955 (OPINION)

TEACHERS

RE: Insurance and Retirement Fund, Application of Statute of
Limitations to Refund

This office acknowledges receipt of your letter of August 8, 1955, requesting an opinion as to whether or not the six year statute of limitations applies to the payment of refund to teachers for money paid in as premium on their teachers insurance and retirement fund.

As stated in your letter, some of these applications for refunds go back as far as 1915 and you have some for 1926 and 1927. Prior to the amendment provided for by chapter 139 of the 1955 Session Laws and in particular section 15-3940, it is now provided that any teacher who shall cease to be a teacher in our public schools or state institutions without receiving any benefits or annuities upon retirement shall be entitled to the return of one-half of the amount of assessments which he has paid into the fund on salaries earned prior to July 1, 1947, and the return of the full amount of assessments which he has paid into the fund on salaries earned after July 1, 1947. Prior to the amendment of this section by the 1955 Legislature it was an automatic statute of limitations of eighteen months. This has been eliminated. It is quite evident that the six year statute does not apply as it is specifically provided that a teacher may receive one-half of the amount which he has paid into the fund prior to July 1, 1947. This in itself indicates that the six year statute or any other limitation does not apply for the reason that the Legislature has fixed a period which goes beyond the six years. It is, therefore, the opinion of this office that there is no statute of limitations that applies to the refund of assessments paid into the fund by a person who has ceased to be a teacher in the public schools of this state.

LESLIE R. BURGUM

Attorney General