

## Opinion No. 60-52

March 21, 1960

**BY:** OPINION of HILTON A. DICKSON, JR., Attorney General

**TO:** Mr. Charles A. Cooper Chairman, State Plumbing Administrative Board 307 Lead,  
S.W. Albuquerque, New Mexico

### QUESTION

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Should the cash balances to the credit of the Plumbing Administrative Board revert to the General Fund as of December 31, 1959?

#### CONCLUSION

No.

### OPINION

#### {\*409} ANALYSIS

Sec. 8, Chapter 288, Laws of 1959, being a General Appropriations Act provides in part as follows:

"Cash balances remaining to the credit of any of the following boards at the end of the licensing year . . . shall be transferred to the State General Fund by order of the Department of Finance and Administration."

This section is applicable to the Plumbing Administrative Board since it receives its appropriation under that section. To determine whether the funds revert as of December 31, 1959, we must determine whether the licensing year for the Administrative Board is the calendar year or whether it is on a fiscal year basis.

Sec. 66-22-8, N.M.S.A., 1953 Comp. (PS) provides the answer to this question. It reads in part as follows:

". . . all licenses shall expire on July 1 each year . . ."

From this section, it is clear that the licensing year of this board is the fiscal year rather than the calendar year. The result, therefore, is that cash balances from fees collected for licenses issued for the year beginning July 1, 1959 do not revert to the General Fund until June 30, 1960. By the same token, cash balances which accumulate from fee collections on July 1, 1960 will not revert to the General Fund until June 30, 1961.

This opinion does not in any way alter or change Opinion of the Attorney General No. 60-28, dated February 23, 1960, since the licensing year in that instance was on a calendar year basis.

By: Boston E. Witt

Assistant Attorney General