Opinion No. 43-4414

November 22, 1943

BY: EDWARD P. CHASE, Attorney General

TO: Honorable J. D. Hannah, State Auditor, Santa Fe, New Mexico

In your letter dated November 19, 1943, you state that there are certain funds received under the Mineral Leasing Act, which accrued during the 31st fiscal year, but which were not paid to the State Treasurer until during the month of October. You inquire whether distribution should be made under the basis of the law existing when the funds accrued or in accordance with the provisions of Chapter 12, Laws of 1943.

Chapter 12, Laws of 1943, carries the emergency clause and was approved and became effective April 2, 1943. This law provides that all moneys received by the state under the Mineral Leasing Act shall be distributed in a certain manner and the State Treasurer is authorized and directed to place all such annually, as received, to the credit of the funds provided in the law. Since this law does not mention distribution based upon the time of accrual, but specifically states that the money shall be distributed when received, and due to the further fact that the law became effective under the emergency clause before the close of the 31st fiscal year, it is apparent that the Legislature intended that all moneys received after the law became effective be distributed in accordance with this law.

By C. C. McCULLOH,

First Asst. Atty. General