

**School Moneys, Must Be Deposited in Banks. Special Deposits, Made of School Moneys.**

The provisions of Chap. 88, Laws of 1913, apply as well to school moneys in the hands of the county treasurer as to other funds.

June 10th, 1913.

Mr. J. Lee Sedgwick,  
County Clerk,  
Fort Benton, Montana.

Dear Sir:

I beg to acknowledge receipt of yours of the 6th instant, asking for my opinion as to whether the provisions of Senate Bill No. 29 (Chapter 88 of the Session Laws of the Thirteenth Legislative Assembly) applied to school moneys or not.

The only provision which might seem to be repugnant to Chap. 88 which I have been able to find is Sec. 2002 of Chap. 76 of the Laws of the Thirteenth Legislative Assembly, which is commonly known as the school law, which said section makes it the duty of the county treasurer to receive and hold all school moneys as special deposits and keep a separate account of their disbursements to the several school districts, etc. However, since these provisions were passed at the same session of the legislature, they must be construed together, unless they are found to be so directly repugnant that this is impossible. But there is nothing in the two provisions essentially inconsistent or repugnant, since the provision of the school law does not prohibit the county treasurer from making a special deposit of school moneys, and so long as he carried a separate account of them

he would fulfill the provisions of Sec. 2010 of Chap. 76 of the Session Laws of the Thirteenth Legislative Assembly.

But even if it could be contended that these two provisions were absolutely repugnant, the provisions of Chap. 88 of the Session Laws of the Thirteenth Legislative Assembly would prevail, in as much as Chap. 76 was approved on the 12th day of March, 1913, and Chap. 88 of the same laws was passed on March 14th, 1912. Under the well recognized rule of statutory construction, and the provisions of our code in regard thereto, where two acts are repugnant the last in order of passage and approval must be held to prevail, in as much as it is the latest expression of the legislative will upon the subject.

You are, therefore, advised that the provisions of Chap. 88 of the Session Laws of the Thirteenth Legislative Assembly apply as well to school moneys in the hands of the county treasurer as to other funds.