

Opinion No. 109

**Textbooks—High Schools—Trustees—
Special Levies.**

HELD: Section 1199 Revised Codes of Montana, 1935 providing for a special levy to provide free textbooks for pupils in the public schools is applicable both to elementary and high school districts.

July 28, 1939.

Mr. Harold G. Dean
County Attorney
Thompson Falls, Montana

My Dear Mr. Dean:

You have asked if a special levy of not to exceed \$3.50 per student may be made on the basis of the average number of pupils attending high school during the preceding school year for the purpose of providing free textbooks for high school students.

Section 1198, Revised Codes of Montana, 1935, is in part as follows:

“In all school districts of the state, and in all high schools, free textbooks shall be furnished for the use of the pupils thereof * * * *.”

Section 1199, Revised Codes of Montana, 1935, provides the means for raising the money to purchase the free textbooks. It is made the duty of the trustees of each school district to certify to the county commissioners an estimate of the amount of money needed to provide free textbooks for the school year and in case the general fund of the district is insufficient the board of county commissioners

may make a special levy to provide for the free textbooks needed. A limitation, however, is placed upon the amount to be raised by such special levy. The amount must not exceed \$3.50 per pupil based on the average attendance for the preceding school year.

These sections are equally applicable to high school districts as to elementary districts and if the regular high school levy is insufficient to provide the free textbooks for high school pupils as required by Section 1198, then a special levy may be requested by the trustees of the high school district and fixed by the board of county commissioners provided that the limitation in amount of \$3.50 per high school pupil may not be exceeded.