

No. 88

**STATE FORESTER—SPECIAL FUNDS—  
APPROPRIATIONS**

**Held:** Term "trust funds," as used in House Bill No. 380, Laws of 1941, in connection with State Forester appropriation, includes special funds consisting of Foresters' Cooperative Work Fund, Slash Disposal Funds and Federal Funds.

April 21, 1941.

Mr. Rutledge Parker  
State Forester  
Missoula, Montana

Dear Mr. Parker:

You asked for an interpretation of the term "trust funds," as used in the following portion of House Bill 380, Laws of 1941, found in connection with appropriations for the State Forester:

"In addition to appropriations, there is hereby appropriated all moneys received as trust funds for the purposes for which they were provided; provided, however, no administrative salaries shall be increased by reason of use of the trust fund."

In the previous opinion to you by this office (Vol. 19, Opinions of the Attorney General, No. 36) dealing with the various special funds handled in connection with your work, we pointed out certain funds which should

be considered strictly "trust funds." We ruled that such funds could not, in any event, by transfer to the general fund properly become a part thereof.

The special funds collected in connection with your work consist of the Foresters' Cooperative Work Fund, slash disposal funds, and federal funds. As we observed in our former opinion, these funds are collected for a specific purpose in the conduct of state forestry work. They constitute an integral financial factor in the maintenance, preservation and protection of our state forests.

To adopt a literal interpretation of the term "trust funds" and thus preclude the use of a large portion of these funds from the purposes for which they were collected would certainly lead to an unreasonable result. A liberal application of a statute leading to absurd consequences is to be avoided whenever reasonable application can be given consistent with legislative purposes (U. S. v. Ryan, 52 S. Ct. 65, 284 U. S. 167, 76 L. Ed. 224). There is a plethora of decisions in Montana to the effect that the intent of the Legislature is to be pursued, if possible. The special funds designated for specific purposes are in a loose sense placed in trust for such purposes.

We think the Legislature intended the term "trust funds" includes the special funds we have enumerated, and such interpretation of the phrase should be adopted in connection with its use in the appropriation bill.

Sincerely yours,

JOHN W. BONNER  
Attorney General