residence of said institution. As no specific amount? has been provided in this amendment, the committing county is liable for the actual expenses as enumerated above.

October 15, 1945.

Mr. Ralph L. Barton State Accountant State Capitol Helena. Montana

Dear Mr. Barton:

You have requested my opinion concerning the expenses to be charged to the counties for inmates in the Montana State Industrial School.

Section 12504, Revised Codes of Montana, 1935, amended by Chapter 156, Laws of 1943, and further amended by Chapter 11, Laws of 1945, is pertinent and answers your inquiry. The part involved here is as follows:

". . . provided that the expense of committing the boy to said school and the returning of him to his parent or guardian after his release therefrom, shall be at the expense of the county of which such boy is committed; and provided that the county from which any boy committed to such school shall be sent be liable for the expense attending the care, education, training and safekeeping of such boy while he will be in actual attendance or residence in said institution. On the first of every month the president of such school shall prepare and transmit to the respective boards of county commissioners of the several counties liable for such care, education, and safekeeping, an itemized account showing the name of each boy, the number of days in the immediately preceding month for which such payment is to be made and the amount thereof, and said board of county commissioners, after checking the same for its correctness, shall allow it and pay the same by warrant drawn against its general or poor fund, payable to said industrial school and all such warrants when received shall be by the president of the school transmitted to the state treasurer and the proceeds thereof shall be de-posited to the credit of the state

Opinion No. 78.

County Commissioners—Counties— State Industrial School—Industrial School—Expense of Inmates of Industrial School.

Held: A county is liable for the expense of each boy committed to the State Industrial School from that respective county and the expense includes that of committing the boy to said school and returning of him to his parents or guardian after his release therefrom, and the committing county is further liable for the expense attending the care, education, training and safekeeping of such boy while he is in actual attendance or

general fund; and provided further, that the provisions of this section requiring payment to be made by counties for care, education, training, and safekeeping shall apply to all boys committed to and in such school on the date this act takes effect." (Emphasis mine.)

It is to be noted that Chapter 11, Laws of 1945, amends Chapter 156, Laws of 1943, specifically as to the liability of the county from which any boy is committed. The language of the act is plain and unambiguous and needs no interpretation. We must take the law as it is written by the legislature.

"The fundamental rule of construction is to ascertain and give effect to the intention of the legislature as expressed in the statute." (State v. Board of Commissioners of Cascade County, 89 Mont. 37, 296 Pac. 1.)

"In construing statute, legislative intention controls, and such intention is determined from language employed." (McNair v. School District No. 1, 87 Mont. 423, 288 Pac. 188, 69 A. L. R. 866.)

"No rule of construction can justify the disregard of the plain mandate of the law. 'In the construction of a statute the office of the judge is simply to ascertain and declare what is in terms or in substance contained therein, not to insert what has been omitted, or to omit what has been omitted, or to omit what has been inserted. (Sec. 10519, Rev. Code 1921).' (State ex rel Magelo v. Indus. Acc. Board, 102 Mont. 455, 462, 59 Pac. (2d) 785.)

It is therefore my opinion that a county is liable for the expense of each boy committed to the State Industrial School from that respective county and the expense includes that of committing the boy to said school and the returning of him to his parents or guardian after his release therefrom. The committing county is further liable for the expense attending the care, education, training and safekeeping of such boy while he is in actual attendance or residence of said institution. As no specific amount has been provided in this amendment, the committing county is liable for the actual expenses as enumerated above, and as

reflected by the books of said institution for the expense enumerated above.

> Sincerely yours, R. V. BOTTOMLY, Attorney General