

February 28, 1941

Honorable Robert H. Forbes,  
House of Representatives,  
Phoenix, Arizona.

Dear Sir:

Relative to your inquiry concerning the establishment of a county school reserve fund from monies derived from the so called automobile lieu tax law, please be advised that it is the opinion of this office that the Legislature when providing for the apportionment of the funds realized from such law to the various counties may earmark and allocate a certain portion of each county's share for the purpose of establishing and maintaining a county school reserve fund.

The constitutional amendment providing for the lieu tax requires the Legislature to provide for the distribution of funds derived from such tax to the various governmental bodies of the State, but places no restriction upon the uses to which the funds so distributed and apportioned may be put. In the absence of such limitation we believe it to be within the powers of the Legislature to designate the uses to which all or a portion of the funds so apportioned shall be put.

Very truly yours,

JOE CONWAY,  
Attorney General.

E. P. CLINE,  
Assistant Attorney General.

EARL ANDERSON,  
Special Assistant  
Attorney General.

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