

September 28, 1944

Mr. James Walsh
County Attorney
Phoenix, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Dear Mr. Walsh:

We have your letter of September 25, 1944, requesting opinion on the following:

"May the necessary expenses allowed by the Board of Supervisors to the Constables or peace officers for the enforcement of Section 17-1607 be deducted from the dog license taxes paid to the County Treasurer pursuant to Section 17-1607, or must such dog license taxes be credited in full to the county school fund and the constables' or peace officers' expenses paid out of the amounts allowed in the regular budget for such expenses?"

Section 17-1607, Arizona Code, 1939, is Chapter 58, Session Laws, Regular Session, 1935, entitled "An Act relating to License Taxes; providing for a License Tax on Dogs, and amending Section 1932, Revised Code of 1928."

This statute is a revenue Act only. It is, therefore, our opinion that under subsection (c) of the Act all moneys collected for dog license taxes must be paid over to the county treasurer of the county in which collected, and by said treasurer deposited to the credit of the county school fund, in its entirety.

Under the said statute the board of supervisors shall allow constables and peace officers the necessary expenses, in amount to be determined by said board of supervisors, and paid out of amounts or sums set up and allowed in the regular budget.

We are of the further opinion that such expenses, allowed by the board of supervisors, in the enforcement of this Act, cannot be deducted from the dog license taxes paid to the county treasurer, either before or after payment to the county treasurer, and by him credited to the county school fund; but must be paid out of revenue coming to the county from other sources.

Respectfully,

JOE CONWAY, Attorney General

THOMAS J. CROAFF
Assistant Attorney General

EARL ANDERSON
Chief Assistant
Attorney General