

MAINE STATE LEGISLATURE

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April 29, 1946

To Brig.-Gen. George M. Carter, Adjutant General

I have your memo of April 23rd relating to the credit to the War Bond Account of the Military Defense Commission of rentals received from the Federal Government and from individuals and municipalities for the use of the State armories; and I note that the former Finance Commissioner, Mr. Mossman, credited the receipts from the rentals of armories to the State's General Fund, rather than to the War Bond Fund of the Commission. You state that you would appreciate a ruling from this office on this matter. . . .

It is my opinion, after studying Chapter 306, P. L. 1939, and Chapter 120, P&SL 1939, (the latter chapter providing for a bond issue for military expenses) and in view of the fact that the Finance Department is carrying two accounts, one for the Military Defense Commission called the War Bond Account of the Commission, and the Adjutant General's Account, which is created by appropriations of the legislature, that the proper procedure was followed in crediting the proceeds of the rentals of armories to the General Fund, rather than to the War Bond Fund.

The statute provides that "The proceeds of all bonds issued under the authority of this act shall at all times be kept distinct from other moneys of the State. . . So much of the same as from time to time shall not be needed for current expenses shall be placed at interest and the income derived therefrom, etc."

Section 4 provides as follows: "Proceeds of the sales of such bonds which shall be held by the state treasurer, paid by him upon warrants drawn by the governor and council, are hereby appropriated to be used solely for the purposes set forth in this act."

Section 6 provides that the interest shall be met by money from the State Treasury not otherwise appropriated (which is the General Fund), upon warrants drawn by the Governor and Council therefor.

After studying these two chapters passed at the special session of 1940, I am of the opinion, as I have said, that the proper procedure was followed, as the General Fund is responsible for interest on these bonds, and the appropriation was taken from the General Fund, and the legislature provides an appropriation in your budget each year for the operation of the Adjutant General's Department, and this money from rentals of armories comes back to the Adjutant General's Department for the operation thereof through legislative appropriations.

Therefore it is my opinion that it was the intent of the legislature not to mingle other moneys with the War Bond Fund.

I note, and you call my attention to, certain items which Mr. Mossman considered as available for credit to the War Bond Fund, and I have checked with Mr. Mudge; the amounts are very small. I think it was an error on the part of the former Finance Commissioner in crediting those small amounts to the War Bond Account, as it is an apparent inconsistency on his part, in not crediting all moneys to the General Fund, rather than part of same which was in small amounts.

Ralph W. Farris
Attorney General

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