OPINION 49-7

March 8, 1949 (OPINION)

APPROPRIATION

RE: Fuel Tax Division

Your letter of March 7 addressed to the Attorney General has been duly received and contents noted.

You state that under Chapter 57 of the Session Laws of 1947 the Legislature appropriated \$10,000 to be set aside in the State Treasury for the purpose of defraying the expenses of the maintenance and operation of the Motor Vehicle Fuel Tax Division in the office of the State Treasurer for the biennium beginning July 1, 1947, and ending June 30, 1949. The appropriation is broken down as follows: Clerk Hire, \$8,800.00, Supplies \$1,200.00.

You have submitted a voucher to the state Auditor for supplies which include certain printed blank forms. The Auditor questions your right to charge same against this item of \$1,200.00.

The word "supplies" is broad in its application and it would include printed blank forms as well as other items which come within the classification of supplies. The item of \$8,800 covers all clerk hire and the item of \$1,200 includes other items of expense in the maintenance and operation of the Motor Vehicle Fuel Tax Division in your office. It is, therefore, the opinion of this office that all such supplies are legitimate charges against the item of \$1,200.

WALLACE E. WARNER,

Attorney General