## **Opinion No. 55-6193**

June 16, 1955

BY: RICHARD H. ROBINSON, Attorney General

TO: Mr. J. D. Hannah, State Auditor, State Capitol Building, Santa Fe, New Mexico

In reply to your letter of June 13th concerning the applicability of the 1953 General Appropriations Act and the apparent conflict between that Act and Section 5, subsection 5, of the 1955 General Appropriations Act, the General Appropriations Act is applicable and in force for two fiscal years, and the applicability of the 1953 General Appropriations Act will end on the last fiscal day of the Forty-Third Fiscal Year. The new Appropriations Act, which was the product of the 1955 Legislature, becomes applicable on the first fiscal day of the Forty-Fourth Fiscal Year.

Thus the reversionary provisions set out in the 1953 Act are in complete force and effect and will be the law that you must operate under in handling the books of the Forty-Third Fiscal Year.

We sincerely hope that this answers your inquiry.

By: Fred M. Standley

**Assistant Attorney General**