

**Opinion No. 43-4331**

July 7, 1943

**BY:** EDWARD P. CHASE, Attorney General

**TO:** Mr. C. R. Sebastian, State Comptroller, Santa Fe, New Mexico

We have your letter of July 2, 1943, wherein you request an opinion concerning whether or not a general appropriation act supersedes a former appropriation made by statute.

I call your attention to the case of *State ex rel Lucero v. Marron*, State Treasurer, 17 N.M. 304, wherein the question concerning what may properly be included in a general appropriation act is discussed at length. Further, the case of *Commonwealth v. Gregg*, 161 Penn. 586 is quoted from at length, and the Pennsylvania rule specifically adopted. The Pennsylvania case involved a fact situation very similar to the one you herein present, where a general appropriation act appropriated money for the payment of the salary of a clerk, which office was not set out by other statute. It was held that this was proper in an appropriation act, and the salary and office were sustained.

The general rule is that any matter germane to the expenditure of money may be included in a general appropriation act, and that since the general appropriation act is the last act of the Legislature, it, of necessity, supersedes any prior inconsistent statute concerning the matter.

Hoping that the above fully answers your questions, I remain

By HARRY L. BIGBEE

Asst. Atty. General