

The opinion of the Honorable Alexander S. Hanft attorney General of the United States referred to in the accompanying letter of His Excellency James Thomas.

On the 1st. day of May by the Commission now acting in the State tax for the year 1844, and before the 1st. of May instant, duly appointed collectors for its collection. Three of these officials qualified before the 1st. May, but the fourth has not so qualified, and the question submitted to me is whether his bond can now be properly taken or approved by the Commissioners. It is further submitted to me whether a bond of that description requires a stamp in order to its validity.

I have considered both questions with the care they demand and with this result.

First, can the bond, in the particular instance be taken and approved by the Commissioners? & in opinion that it can.

As the law stands prior to the act of 1843 Chap. 208 no doubt upon the question, could exist.

Then whether the power of the Commissioners to appoint collectors, or to approve their bonds, was limited in time by the 1st. of May during any year. The entire authority of appointing and approving the bonds, rests, at that period, in the Commissioners.

But this authority is supposed to be restricted by the act referred to of 1843, and that of 1844 ch. 235. And the inquiry depends exclusively upon that legislation. Do these acts then, or either of them, so far repeal the antecedent laws, as to divest the Commissioners of the jurisdiction before vested in them exclusively, of appointing and taking the bond after the 1st. of May in each year?

First under the law of 1844 the Governor is authorized to appoint collector in default of an appointment by the local authority by the 1st. of May in each year, or in default of an approval of the bond by that time by such authority. But cannot such local authority in the absence of any action on the part of the Governor, legally appoint, or approve the bond?

It is a well settled rule of construction of Statutes upon the same subject that they are to be construed together and considered as one law.

It is equally well settled, that implied repeals are not to be allowed "unless the inconsistency and repugnancy are plain and unavoidable".

Looking at the clear purpose of these acts of 1843 and 1844 it seems to me quite plain that the proper interpretation of them is that they were designed only to vest in the Governor as a cumulative power the particular power there devolved upon him.

The object was, the collection of the taxes, and in order to bring certainly into existence the necessary officer an object supposed to be not perfectly accomplished by the antecedent laws, the Governor is vested at a certain period, with the necessary power. But, in my opinion, this did not divest the Commissioners of the like power. That continued, I think, as it subsisted before, with this limitation only, that if the Governor disappoints or their power was at an end. But the two may stand together to