legislative intent which would require such treatment. And it seems to me it makes little difference whether “next” is treated as an adjective modifying “year” or an adverb modifying “following.”

If it is an adjective modifying “year”, the sentence may be rephrased as follows:

“On July 1 of the next year following January 1, 1946 etc.,”

Giving the day, the month and the year equal importance in the date, it must have been intended that July 1, 1947 was the date of compulsory retirement.

If “next” is an adverb modifying “following”, and the day, month, and year of the date are given equal importance, the same result is reached. Any other interpretation substitutes the word “same” for the word “next” which is not justified under an ordinary definition of the word “next”.

I am therefore of the opinion that an employee who has been employed by a State department for more than fifteen years and has attained the age of seventy years, may continue until July 1, 1947.

OFFICIAL OPINION NO. 42

April 30, 1946.

Hon. Burrell E. Diefendorf, Chairman,
Indiana Alcoholic Beverage Commission,
Illinois Building,
Indianapolis 9, Indiana.

Dear Sir:

I am in receipt of your letter of April 25, 1946 asking my official opinion in answer to the following question:

“May the appropriation for the administration of the Alcoholic Beverage Commission and the enforcement of the Alcoholic Beverage Act be augmented and increased with the approval of the Budget Committee,
even though the total appropriation, after such increase, will exceed the total current receipts of the Enforcement Fund and will necessitate expenditure of a part of the accumulated surplus of the Enforcement Fund?"

Section 7 of Chapter 237 of the Acts of 1941 (Section 12-428, Burns' 1942 Replacement) provides in part as follows:

"All sums realized from the enforcement tax levied and imposed by this section shall be paid to the alcoholic beverage commission, shall constitute and are hereby appropriated as a separate and distinct enforcement and administration fund of said commission, and shall be used and disbursed solely for the enforcement and administration of this act, and for no other purpose, and any unexpended balance at the end of any fiscal year shall not lapse but remain exclusively appropriated and available for said specific purpose and no other."

Section 2 of Chapter 187 of the Acts of 1945, at page 552, makes biennial appropriations for the Indiana Alcoholic Beverage Commission and contains the following provisos:

"Provided, That the amounts expended from the appropriations herein made for the administration of the Alcoholic Beverage Commission and the enforcement of the Alcoholic Beverage Act as provided for in Section 7, Chapter 237, of the Acts of 1941, shall be paid from the fund designated as the Enforcement Fund.

"Provided, further, That with the approval of the Budget Committee said appropriations may be and are hereby augmented to an amount not exceeding in total, with the above specified amounts, the total of all collections to the Enforcement Fund."

It is a primary rule of statutory construction that repeals by implication are not to be favored, and that all legislation
upon the same subject-matter shall be construed together if at all possible.

Medias v. Indianapolis (1939), 216 Ind. 155;
State v. International Harvester Co. (1939), 216 Ind. 463;
Rosenbloom v. Hutchins (1944), 222 Ind. 590.

If these Acts are construed together, the entire balance at any time existing in the Enforcement and Administration Fund is appropriated and available to the commission under the 1941 Act subject to the condition that any amounts in excess of the specific appropriations made by Chapter 187 of the 1945 Acts can be expended only with the approval of the Budget Committee.

I do not conceive any other interpretation which would give full effect to each statute.

I am, therefore, of the opinion that the appropriation for the administration of the Alcoholic Beverage Commission and the enforcement of the Alcoholic Beverage Act as contained in Chapter 187 of the Acts of 1945 may be augmented and increased with the approval of the Budget Committee, even though the total appropriation, after such increase, will exceed the total current receipts of the Enforcement Fund and will necessitate expenditure of a part of the accumulated surplus of the Enforcement Fund.

OFFICIAL OPINION NO. 43

May 1, 1946.

Hon. Edwin Steers, Sr., Member,
State Board of Election Commissioners,
108 East Washington Building,
Indianapolis, Indiana.

Dear Sir:

I am in receipt of your letter of April 20th, requesting my official opinion upon the following questions:

“(1) May a person under twenty-one years of age, but who will be twenty-one years of age before the next