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cation of the engineer as a registered Professional Engineer, it is my opinion, in answer to your first question, that the status of registered Professional Engineer is effective on the day of licensing by the Indiana State Board of Registration for Professional Engineers and is not retroactive. Consequently, distribution of the *full* grant-in-aid subsidy of five thousand dollars (\$5,000.00) should not be allowed when the highway engineer has not been qualified for the entire year.

In answer to your second question, it is my opinion that the county becomes eligible for a share of the total subsidy based on the proportionate relationship existing between the number of days from the date of qualification of the engineer to the end of the year and the number of days in an entire year. The obvious intention of the Legislature to assist in providing qualified county highway engineers as quickly as possible would be frustrated if the counties were unable to receive the subsidy until the beginning of the following year. The county becomes eligible for the benefits of this statute when the engineer attains the requisite qualifications. Upon the county auditor's certifying the same to you, you should distribute the county's pro rata share for the current year.

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OFFICIAL OPINION NO. 28

December 1, 1966

**STATE TOLL BRIDGE COMMISSION—Duty of Treasurer  
of State—Exception as to Public Monies with  
Respect to Commission.**

Opinion Requested by Hon. Jack L. New, Treasurer of State.

I am in receipt of your request for an opinion concerning whether toll bridge receipts and moneys comprising the Trus-

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tees' Construction Fund associated with a bridge constructed by the Indiana State Toll Bridge Commission must be deposited in banks which have been designated as Public Depositories.

Public Funds are normally deposited in a bank designated as a Public Depository as required by Acts 1937, ch. 3, § 3, the same being Burns IND. STAT. ANN., § 61-624, which provides, in part:

“(a) All public funds paid into the treasury of the state, or the treasuries of the respective counties, cities, towns, school cities, school towns and municipal corporations shall be deposited daily in one [1] or more depositories in the name of the state or municipal corporation by the officer having control thereof. . . . All other state officers who collect public funds of the state shall deposit such funds daily in the depository or depositories designated by the department of treasury.”

For the purpose of this opinion we may concede, without deciding, that the moneys involved are Public Funds. As such they are subject to the statute above unless that statute is superseded by some other Act of the Legislature.

This office recently considered a similar question concerning funds received by the State Office Building Commission. That question was answered in 1965 O.A.G. No. 18, p. 90, and the following language appears on page 92:

“It has been held that whenever there are two statutes, each of which presumably governs a certain fact pattern, and one of such statutes is general and includes the particular fact pattern although not specifically but by inclusion with all other fact patterns in a general classification, and there is another statute which is special, in that it includes and is applicable only to the particular fact pattern in issue, then the special statute is construed to be the controlling statute and particularly where it has been enacted subsequent to the general statute. Sutherland Statutory Construction, 3rd Ed., Vol. 1, § 2022, p. 488. In this situation,

the above rule of statutory construction seems most appropriate. The 'Depository Acts of 1937,' as amended, *supra*, is a statute of general application and concerns the manner of protecting the 'public funds' of not only the state and state agencies, but also of municipal corporations, such as counties, cities, towns, townships, school cities, school towns, school townships, taxing districts, special assessment districts and includes the fees and funds received by judges or clerks of city courts or justices of the peace courts by virtue of their offices.

"On the other hand, the Acts of 1965, ch. 203, should be considered as a special act providing a particular means of protecting the 'public funds' of the State Office Building Commission whenever they are invested as authorized by § 2 of said Act. . . ."

The pertinent provisions concerning money collected by the Indiana State Toll Bridge Commission are found in Acts 1939, ch. 79, § 10, as last amended by Acts 1955, ch. 323, § 1, the same being Burns IND. STAT. ANN., § 36-3010, which provides for the issuance of bridge revenue bonds and further states:

". . . The commission may enter into an agreement with any trust company as trustee for the holders of such bonds, setting forth the duties of the commission in respect to . . . the conservation and application of all funds, the insurance of moneys on hand or on deposit, and the rights and remedies of said trustee and the holders of such bonds. . . . Said trust agreement may contain . . . a provision for approval by the original bond purchasers . . . of the security given by . . . any bank or trust company in which the proceeds of bonds or bridge tolls or other moneys of the commission shall be deposited, . . .

"Such trust agreement may contain such further provisions as in the judgment of the commission will best accomplish the purposes of this act with respect to . . . the deposit, safeguarding and disposition of the revenues derived from such bridge, . . ."

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It is clear that the statute just quoted does not contemplate that the funds in question must be deposited in a depository. Not only is there no mention of a depository, but there is concern shown for the safeguarding and insuring of the money, whereas a depository is already insured by virtue of Section 20 of the Depository Act of 1937, the same being Burns IND. STAT. ANN., § 61-641. If the use of a depository were contemplated, the General Assembly would have used language similar to that used in Acts 1927, ch. 10, § 12, the same being Burns IND. STAT. ANN., § 36-2449, with reference to tolls collected on bridges constructed by the State Highway Commission, which reads, in part, as follows:

“ . . . All tolls collected by said toll-collectors shall be deposited daily in some state depository. . . . ”

The provisions relating to Public Depositories are found in a general statute, while those relating to money collected by the Toll Bridge Commission are found in a special statute concerned solely with that topic enacted at a later date.

It is therefore my opinion that the money collected by the Toll Bridge Commission need not be placed in public depositories as the same are defined in the above cited Depository Act, but such funds must be deposited in accordance with the provisions of the Toll Bridge Commissions statute with due regard to the strong public policy expressed in the Public Depository Act of 1937.