

March 17, 1926.

OPINION No. 1332.

TAXATION:

Act 192 of the Session Laws of 1925 does not have the effect of transferring *to* the County or City and County Treasurer the duty of collecting taxes delinquent under Sections 1307 and 1311 prior to January, 1926.

Honorable Henry C. Hapai,
Treasurer, Territory of Hawaii,
Honolulu, Hawaii.

Sir:

Your request of the first instant for an opinion as to whether or not the duty to collect the taxes payable under Sections 1307 and 1311 of the Revised Laws of Hawaii of 1925, delinquent prior to January 1, 1926, is transferred to the County or City and County Treasurer by Act 192 of the Session Laws of 1925, has been turned over to me by the Attorney General for disposition.

You are advised that it is the opinion of this office that Act 192 of the Session Laws of 1925 does not have the effect of transferring to the County or City and County Treasurer the duty of collecting taxes delinquent under Sections 1307 and 1311 prior to 1926. To so hold would be to attribute to the Legislature by implication a retrospective intent, which is not favored by our courts. Had the Legislature intended to transfer this duty it should have done so specifically, as it well may at the next session if it so chooses.

The fact that Act 192 aforesaid becomes effective only on and after January 1, 1926, bears out the within construction of that act.

Respectfully,

H. R. HEWITT,
Second Deputy Attorney General.

APPROVED:

WILLIAM B. LYMER,
Attorney General.