

February 1, 1926.

OPINION No. 1307.

DELINQUENT TAXES—PUBLICA-
TION:

Act 229, S. L. 1925, eliminates the necessity of publishing delinquent tax lists.

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

Sir:

Your request of January 30, 1926, for an opinion as to whether or not Act 229 of the Session Laws of 1925 has the effect of eliminating the necessity for the publication of delinquent tax lists, as required by Section 1375 of the Revised Laws, 1925, has been turned over to me by the Attorney General for disposition.

You are advised that Act 229 wipes out said Section 1375 of the Revised Laws entirely, substituting in its place the provisions of the new Act 229.

It is entirely possible, as suggested to you by Mr. Evan da Silva in his letter of January 28th, 1926, a copy of which was forwarded with your request for this opinion, that the intent of a majority of the legislators was simply that the new matter contained in Act 229 be added to said Section 1375, thus leaving the requirement for the publication of delinquent tax lists unaffected, but certainly such a result was not accomplished, nor are we justified under any consideration in so construing Act 229. There is no ambiguity on the face of it; it clearly substitutes for Section 1375 the provisions of Act 229.

Consequently we have now no provision requiring the publication of delinquent tax lists.

Respectfully,

H. R. HEWITT,

Second Deputy Attorney General.

APPROVED:

WILLIAM B. LYMER,

Attorney General.