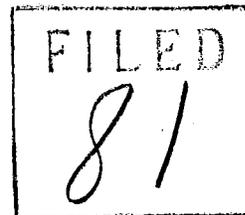


MINES, State Bureau of :  
CONSTITUTION LAW; Section 23, Art. IV:  
setting up fiscal year does not affect:  
date State Chief Mine Inspector must :  
file annual report. :

Constitutional provision changing  
date of fiscal year does not affect  
statutory requirement that Mine  
Inspector must make report in January.

February 6, 1946



Honorable E. H. Shelton  
Secretary  
Missouri Bureau of Mines  
Jefferson City, Missouri

Dear Mr. Shelton:

This Department is in receipt of your request  
for an official opinion, which reads as follows:

"When shall the BUREAU OF MINES pub-  
lish the Annual Report of the Depart-  
ment of Mines and Mining for the period  
of time from January, 1945?"

"Due to the change of the date of the  
fiscal year by the new constitution we  
are not clear on the above question."

Section 14841, Laws of Missouri, 1943, page 650,  
provides for the State Bureau of Mines, with the State  
Chief Mine Inspector as its head, and further provides  
that: " \* \* \* It shall be the duty of the state chief  
mine inspector so appointed, to \* \* \* \* make report to  
the governor, annually, on the first day of January in  
accordance with the existing laws of the state in refer-  
ence to mining."

Section 23, Article IV of the Constitution of  
Missouri, 1945, provides in part, as follows:

"The fiscal year of the state and all  
its agencies shall be the twelve months  
beginning on the first day of July in  
each year. \* \* \* "

Section 14841 is plain in its requirement that  
the State Chief Mine Inspector shall render his report

on the first day of January. The constitutional provision sets forth when the fiscal year for the State shall begin. It is well-settled that the term "fiscal year" applies only to the financial operations of the State. As was said in *Union Trust & Savings Bank vs. City of Sedalia*, 300 Mo. 399, 254 S.W. 28, 1.c. 411:

"The qualifying word 'fiscal' is the thing upon which appellant hangs its hopes. Law writers and lexicographers, have thus defined the word:

"In *Black's Law Dictionary*, fiscal is defined as 'relating to the fisc or public treasury; relating to accounts or to the management of revenue.'

"In *Rapalje & Lawrence's Law Dictionary* it is defined as 'belonging to the exchequer, revenue or public treasury.'

"*Bouvier's Law Dictionary* defines it as 'belonging to the fisc or public treasury.'

"The term fiscal year is defined by the leading lexicographers as follows:

"*Funk & Wagnall's New Standard Dictionary* defines the term fiscal year as 'the financial year at the end of which the accounts are balanced.'

"*Webster's International Dictionary* defines fiscal year as 'the year by or for which accounts are reckoned, or the year between one annual time of settlement or balancing of accounts, and another.'"

Further, it is pointed out in *Shaffner vs. Lipinsky*, 194 N.C. 1, 138 S.E. 418, 419:

"In administration of state or government or corporation, fiscal year is period of 12 months, not necessarily concurrent with calendar year with reference to which its appropriations are made and expenditures

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authorized, and at end of which its accounts are made up and books balanced."

Therefore, the Constitution when it provides that the fiscal year shall be from July 1 to June 30, meant that this period of time should apply only to appropriations, and other matters relating to the public treasury. It was not, in any way, intended that such provisions should apply to the time when reports were to be made by public officials. The first day of January is merely an arbitrary date as is shown by a reading of other statutes of this State as to when reports must be made by the various State Departments to the Governor.

Section 7884, R.S. Mo. 1939, provides that the Commissioner of Finance shall make a report to the Governor, setting out the condition and work of the department, on or before the first day of December of each year.

Section 8977, R.S. Mo. 1939, states that the Commission of the Department of Penal Institutions shall make a report on or before the second Monday in January of each year.

The State Board of Nurse Examiners, under Section 10028, R.S. Mo. 1939, must make a report on or before the thirty-first of December, while the Commissioner of Labor and Industrial Inspection, under Section 10154, R. S. Mo. 1939, is required to make a report to the Governor on or before the fifth of November of each year.

#### CONCLUSION.

It is, therefore, the opinion of this Department that under Section 14841, Laws of Missouri, 1943, page 650, the State Chief Mine Inspector is required to make an annual report to the Governor on the first day of January, and such requirement has not been affected by Section 23, Article IV of the Constitution of Missouri, 1945, which changes the fiscal year of the State and all its agencies.

Respectfully submitted,

APPROVED:

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