upon the tender of the deposit required by Section 4188, Revised General Statutes of Florida, 1920, and upon complying with the other provisions of the Federal Reserve Act, Chapter 8531, Acts of 1921, Laws of Florida, to the contrary notwithstanding.

Yours very truly,

RIVERS BUFORD,
Attorney General.

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STATE EQUALIZER OF TAXES—SALARY AND EXPENSES.

Tallahassee, Fla., August 6, 1921.

Hon. Ernest Amos,
Comptroller,
Tallahassee, Fla.

Dear Sir:

Replying to the latter paragraph of your letter of the 2d instant, I beg to say:

I construe Section 8 of Chapter 8584, Laws of Florida, Acts of 1921, to mean that the State Equalizer of Taxes shall be paid a salary and all actual necessary expenses incident to the performance of the duties required of him under the provisions of said Chapter, including such necessary clerical assistance as in his judgment is necessary to properly perform the duties of the office.

As the words "herein provided" can not be construed to refer to any provision existing in the Act they must be construed as surplusage and without any significance, and, therefore, I construe the Act with those words eliminated.

I presume that there is no particular reason why you desire my opinion as to the validity of Sections 6 and 7 of
Chapter 8584, and unless there is some reason why you insist upon having an immediate opinion upon this part of the Chapter, I prefer to defer rendering an opinion thereon until a later date.

Yours very truly,
RIVERS BUFORD,
Attorney General.

APPROPRIATIONS—RELIEF BILL, DR. COX.

Tallahassee, Fla., August 23, 1921.

Hon. Ernest Amos,
State Comptroller,
Tallahassee, Fla.

Dear Sir:

I am in receipt of your letter of August 19th, transmitting the Bill presented to your office for payment by Dr. W. H. Cox, under the provisions of Chapter 8406, Laws of Florida, Acts of 1921, and in which letter you request that I advise your office whether or not the bill should be paid as requested by Dr. Cox.

In my opinion Chapter 8406, Laws of Florida, Acts of 1921, was not passed in accordance with the Constitution of the State of Florida. That said Act is unconstitutional because its alleged passage was in conflict with the Constitution of the State of Florida, and it therefore, becomes my duty to advise you that no money should be paid out of the State Treasury under the provisions of the said Act.

Yours very truly,
RIVERS BUFORD,
Attorney General.