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STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL
JUSTICE BUILDING, LITTLE ROCK 72201
May 23, 1985

(501) 371-2007

OPINION NO. 85-110

The Honorable Jimmie Lou Fisher
State Treasurer
State Capitol Building
Little Rock, AR 72201

Re: Section 2 of Act 222 of 1985

Dear Ms. Fisher:

This is in response to your letter requesting an official opinion on whether counties and municipalities of the State of Arkansas are "local agencies" as the term is used in Act 222 of 1985.

In my opinion, counties and municipalities are not "local agencies" and therefore do not come within the purview of the Act. Act 222 of 1985 provides for the annual reporting to the State Board of Finance all Revenue Bonds issued by various governmental units. Section 2 is clear that applies to Revenue Bonds issued by ". . . State and local agencies, boards, commissions, institutions of higher education and authorities authorized by the state." The Arkansas Supreme Court has stated when the wording of an enactment is self-evident, the court need not look elsewhere to determine meaning and intent, Casey v. Scott Paper Co., 272 Ark. 312, 613 S.W.2d 821 (1981). Section 2 is clear that "local agencies" does not include counties and municipalities.

The foregoing opinion, which I hereby approve, was prepared by Deputy Attorney General Curtis L. Nebben.

Sincerely,

STEVE CLARK
Attorney General

SC/CN/pw