



STEVE CLARK
ATTORNEY GENERAL

STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL
JUSTICE BUILDING, LITTLE ROCK 72201
August 5, 1985

(501) 371-2007

OPINION NO. 85-178

The Honorable Bill Clinton
Governor of Arkansas
State Capitol Building
Little Rock, AR 72201

Dear Governor Clinton:

This is in response to your request for an opinion on whether the effective date of Act 873 of 1985, the Arkansas Private Activity Bond Allocation Act of 1985, should be the date of its enactment or May 1, 1985.

The conflicting provisions of the act, Sections 11 and 12, respectively provide for an effective date of (1) the date of enactment and (2) May 1, 1985. Section 11 reads as follows:

SECTION 11. The effective date of this Act shall be the date of its enactment. This Act may be relied upon by issuers of affected bonds, beneficiaries of the proceeds from and owners of such bonds, and other participants in the issuance of such bonds with respect to all affected bonds issued after the effective date of this Act.

Section 12, the emergency clause, reads as follows:

SECTION 12. EMERGENCY. It has been found and it is hereby declared by the General Assembly that there is an immediate need for the establishment of a method of allocating the state ceiling on private activity revenue bonds and other financial obligations issued by the authority and local issuers, in order that those revenue bonds and other financial obligations may be issued in compliance with federal law. For these reasons, it is declared that an emergency exists, and that this Act shall take effect on May 1, 1985.

Where the language of a statute is ambiguous, the Court may not only look to language but to subject matter of the act, and the object to be accomplished, purpose to be served, expediency of the act, remedy provided, consequences following its enactment and various extrinsic matters which might throw some light on legislative intent. Arkansas State Highway Commission v. Mabry, 229 Ark. 261, 315 S.W.2d 900

The Honorable Bill Clinton
Page 2
August 5, 1985

(1958). An extrinsic aid in determining legislative intent is the emergency clause of an act. The emergency clause embodies the stated purpose of Act 874 of 1985, that an emergency exists, and that the Act should take effect on May 1, 1985. Although Section 11 of Act 873 of 1985 sets forth a conflicting effective date, a court must, in order to give effect to the manifest legislative intention, correct errors by rejecting certain words and substituting others in order to reconcile apparent inconsistencies in a statute. Langford v. Grand, 274 Ark. 426, 626 S.W.2d 198 (1981).

For the foregoing reasons, it is my opinion that the effective date of Act 873 of 1985 should be May 1, 1985.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General E. Jeffery Story.

Sincerely,



STEVE CLARK
Attorney General

SC/JS/pw