

1973 WL 27775 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

November 29, 1973

*1 Mr. Horace F. Jackson
Deputy Commissioner
South Carolina Department
of Finance and Management
Post Office Box 1520
Columbia, South Carolina 29202

Dear Mr. Jackson:

Your letter of November 20, 1973, inquires as to whether mileage and per diem allowances for members of county DSS boards should be computed according to provisions of § 71-32, Code of Laws of South Carolina (1962) or according to §§ 92 and 94 of Part I of the 1973-74 Appropriation Act (Act No. 354 of the 1973 Acts).

When conflicting provisions are found in different statutes, the last in point of time prevails. [Feldman v. S. C. Tax Commission, 203 S.C. 49 \(1943\)](#). In accordance with this general rule, the provisions of §§ 92 and 94 of Part I of the 1973-74 Appropriations Act are controlling as this Act represents the last expression of legislative will. Provisions of Sections 92 and 94 will continue to prevail during the period of its effectiveness, the current fiscal year.

In the opinion of this Office, members of county DSS boards are entitled to a mileage allowance at the rate of \$.12 per mile and a per diem allowance of \$25.00 as provided in Sections 92 and 94 of Part I of the 1973-74 Appropriation Act.

Very truly yours,

Raymond G. Halford
Assistant Attorney General

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