

80, 438. There is no reference in any of these opinions to any obligation upon the part of a village to provide a poor fund, and while a village may, if it should desire, provide such a fund under the Budget Law, there is apparently no obligation so to do, it being contemplated generally that the poor relief of those residing in a village shall be provided by the township in which such village is situated.

It appearing that the fundamental purpose of the section is to provide that this money shall be used for poor relief, my construction of the section, giving effect to the last sentence thereof rather than the first sentence, which as above noted is in conflict, is in keeping with the rule of statutory construction laid down in the case of *Industrial Commission vs. Hilshorst*, 117 O.S., 337. The second branch of the syllabus is as follows:

“Where different provisions of an act are in irreconcilable conflict, that provision which is most in harmony with the fundamental purpose of the statute must prevail.”

Specifically answering your question, I am of the opinion that under the provisions of Section 5901, General Code, when a village is part of a township, the cigarette tax paid on account of business conducted in such village should be distributed, one-eighth to the poor fund of the county and one-eighth to the poor fund of the township except in cases where such county has no poor fund in which event such two-eighths of the tax so paid should be credited to the poor fund of the township.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

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1176.

APPROVAL, BONDS OF BRECKSVILLE VILLAGE SCHOOL DISTRICT,  
CUYAHOGA COUNTY—\$319,000.00.

COLUMBUS, OHIO, November 9, 1929.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

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1177.

APPROVAL, BONDS OF CITY OF DENNISON, TUSCARAWAS COUNTY  
\$20,632.28.

COLUMBUS, OHIO, November 12, 1929.

*Industrial Commission of Ohio, Columbus, Ohio.*