

and the municipality would be authorized to consummate such sale under the provisions of the acts referred to herein.

Yours very truly,

THEODORE D. PARSONS,  
*Attorney General.*

By: CHESTER K. LIGHAM,  
*Deputy Attorney General.*

JUNE 16, 1952. .

HONORABLE SANFORD BATES, *Commissioner,*  
*Department Institutions and Agencies,*  
State Office Building,  
Trenton, New Jersey.

FORMAL OPINION—1952. No. 10.

DEAR SIR:

I have your letter of June 3, 1952, wherein you ask this office to render a legal opinion on the question as to whether or not cigarettes sold at the State Prison and purchased by the prisoners are subject to the three-cent stamp tax.

The answer to your inquiry is that all sales at the prison of cigarettes are subject to the three-cent stamp tax.

Section 303 of the Cigarette Tax Act (R. S. 54:40A-10) gives an exemption only on cigarettes which New Jersey is prohibited from taxing under the Federal Constitution or the statutes of the United States. This would encompass sales of unstamped cigarettes to the United States Government or the sale of cigarettes in interstate commerce.

There is nothing in the present law which provides for an exemption of the three-cent per package tax on sales to State institutions.

Your attention is further directed to section 302 of the Cigarette Tax Act (R. S. 54:40A-9), which provides:

"The taxes imposed by this act are hereby levied upon any sales of cigarettes made to the State Government or any department, institution or agency thereof, and to the political subdivisions of this State, and their departments, institutions, and agencies."

When the State of New Jersey purchases cigarettes and distributes them to its institutions, departments or agencies the three-cent stamp tax must be paid before a resale of the cigarettes is permitted to be made.

The tax in question is levied specifically upon the sale of cigarettes. Therefore, these cigarettes being sold by the State Government are not exempt from the tax even though sales are made within the confines of the State Prison.

We are, therefore, of the opinion that all sales of cigarettes in the State Prison must be subject to the cigarette stamp tax.

Very truly yours,

THEODORE D. PARSONS,  
*Attorney General.*

By: BENJAMIN M. TAUB,  
*Deputy Attorney General.*

organize, present to and make known to the State, or any of its political subdivisions or agencies, their grievances and proposals through representatives of their own choosing."

Thus, we observe, the basic law of the State now recognizes the difference and distinguishes between the rights of persons engaged in private employment and the rights of those engaged in public employment. In the first instance, persons engaged in private employment are given the right of collective bargaining. In the second instance, the rights of persons engaged in public employment are limited to organizing and presenting their grievances to the proper bodies politic.

The rights of public employees were deliberately limited in this respect for valid and substantial reasons.

Government, in the final analysis, is the people. Employees of government are of the people and, as such, they are a part of the government which they serve. The people, through their duly chosen representatives, have, from time to time, provided regulations for the operation of their government. Among these, there are regulations concerning the raising and expenditure of public funds. A strict observance of these regulations is essential for the sound administration of government. The administrative officer in charge of a segment of government is required to confine his expenditures within the limits of the budget assigned to him. To permit him to bargain with the employees serving under him for purposes which would exceed his budget appropriation would extend to other segments of government and employees, to the end that the equilibrium of established government would become disturbed.

In the absence of legal authority for that purpose, within the pattern of government established in this State, public employees do not have the right of collective bargaining in the sense that it applies to persons employed in private enterprise.

In view of this posture of the law, labor disputes involving public employees are not legally the subject of negotiation between employer and employee, and they are, therefore, not within the powers of mediation vested in the Board of Mediation.

Very truly yours,

THEODORE D. PARSONS,  
*Attorney General.*

JUNE 19, 1952.

HON. THOMAS S. DIGNAN,  
*Deputy Director of Civil Defense,*  
State House,  
Trenton, New Jersey.

FORMAL OPINION—1952. No. 12.

DEAR MR. DIGNAN:

Receipt is acknowledged of your inquiry of June 12th as to the operation and effect of chapter 12 of the laws of 1952, providing for disability, death, medical and hospital benefits for civil defense volunteers. This act became effective on April 10, 1952, and is a supplement to the Civilian Defense Act of 1942 as amended.

Specifically, you request to be advised whether claims arising after the effective date of the act, but before July 1, 1952, when the new appropriation act becomes effec-

tive, may be paid and satisfied from the fund specifically appropriated for civil defense and set up in the new appropriation bill.

The answer is in the affirmative.

Section 13 of the Civil Defense Act in part provides:

"15. There is hereby created a fund which shall be known as the special fund for civil defense volunteers to provide for the payment of weekly benefits for total disability, expenses of medical and hospital care and death benefits under this act and the expenses of administration. Such fund shall consist of any moneys appropriated therefor or credited thereto including any financial contributions received from the United States Government for such purposes. \* \* \*"

A reading of the entire statute indicates a legislative purpose and intent to make it immediately effective and to thereafter promptly compensate all persons who may be entitled to benefits for disabilities incurred after the passage of the act.

The legislative appropriation of \$200,000 was made contingent upon the Civil Defense Act being enacted into law, and upon it being so enacted the appropriation merely implements the disability provisions of the act.

Very truly yours,

THEODORE D. PARSONS,  
*Attorney General.*

By: JOSEPH LANIGAN,  
*Deputy Attorney General.*

JL:rk

JULY 2, 1952.

DR. LESTER H. CLEE, *President,*  
*Civil Service Commission,*  
State House.

FORMAL OPINION—1952. No. 13.

DEAR DOCTOR CLEE:

In your memorandum of June 16, 1952, you inquire:

"Shall State employees be allowed to keep jury pay, in addition to their State pay when serving as jurors?"

It is the opinion of this department that you have no right to take from a juror his jury pay, but as to whether or not you should allow an employee, who is serving on a jury, to receive his salary or compensation, would appear to be a matter of sound administrative policy for you to decide.

tive, may be paid and satisfied from the fund specifically appropriated for civil defense and set up in the new appropriation bill.

The answer is in the affirmative.

Section 15 of the Civil Defense Act in part provides :

"15. There is hereby created a fund which shall be known as the special fund for civil defense volunteers to provide for the payment of weekly benefits for total disability, expenses of medical and hospital care and death benefits under this act and the expenses of administration. Such fund shall consist of any moneys appropriated therefor or credited thereto including any financial contributions received from the United States Government for such purposes. \* \* \*"

A reading of the entire statute indicates a legislative purpose and intent to make it immediately effective and to thereafter promptly compensate all persons who may be entitled to benefits for disabilities incurred after the passage of the act.

The legislative appropriation of \$200,000 was made contingent upon the Civil Defense Act being enacted into law, and upon it being so enacted the appropriation merely implements the disability provisions of the act.

Very truly yours,

THEODORE D. PARSONS,  
*Attorney General.*

By: JOSEPH LANIGAN,  
*Deputy Attorney General.*

JL:rk

JULY 2, 1952.

DR. LESTER H. CLEE, *President,*  
*Civil Service Commission,*  
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