revenue reform, the Legislature as a whole evidently regarded the provisions of N.J.S.A. 54A:9-25.1 as entirely consistent with the proposed constitutional amendment.

The specific question to be resolved under applicable principles of law in light of these considerations is whether the taxpayer's election, which is specifically provided for in the body of the tax statute, may be considered, like the prior deduction of collection costs, a permissible deduction from the gross tax revenue in the determination of the "entire net receipts" dedicated by the Art. VIII, Sec. 1, para. 7. In these circumstances, it is sound to conclude that such a deduction is consistent both with the Legislature's expression of law and the popular approval of the constitutional amendment. The taxpayer's election is specifically provided for in the tax statute approved contemporaneously with the constitutional amendment as part of a comprehensive integrated legislative program of tax reform. The meaning of "entire net receipts" constitutionally dedicated to property tax relief is not apparent on its face, and the presumed legislative intent should be discerned from the entire process of legislative tax reform. Since that process provided for a dedication of the "entire net receipts" of the Gross Income Tax and at the same time for a voluntary reservation by the taxpayer of a minimal portion of his tax liability for public financing of gubernatorial elections, it is logical to assume an implicit legislative purpose to allow for this reservation of tax liability as a permissible prior deduction in the computation of constitutionally dedicated "entire net receipts." For these reasons, you are advised that the transfer and expenditure of amounts reserved by taxpayers in the Gubernatorial General Elections Fund under N.J.S.A. 54A:9-25.1 is consistent with Art. VIII, Sec. 1, para. 7 of the State Constitution.

Very truly yours,
WILLIAM F. HYLAND
Attorney General

By: PETER D. PIZZUTO
Deputy Attorney General

June 8, 1977

JOHN A. WADDINGTON, *Director*
Division of Motor Vehicles
25 South Montgomery Street
Trenton, New Jersey 08625

FORMAL OPINION 1977—No. 13.

Dear Director Waddington:

The Division of Motor Vehicles has requested an opinion as to those circumstances in which a one-year revocation of driving privileges for refusing to submit to a breath chemical test shall be imposed under L. 1977, c. 29. Specifically, the inquiry is whether a one-year revocation shall be imposed only in the event of a previous

refusal to submit to a breath chemical test, or whether a one-year revocation invariably shall be imposed in connection with a subsequent offense of driving while intoxicated with or without regard to a prior breath refusal.

L. 1977, c. 29, §4(b) provides in pertinent part as follows:

> "Any revocation of the right to operate a motor vehicle over the highways of this State for refusing to submit to a chemical test shall be for 90 days unless the refusal was in connection with a subsequent offense of this section, in which case, the revocation period shall be for 1 year...."

An apparent inconsistency and ambiguity in the cited provision is occasioned by the use of the phrases "of this section" and "in connection with a subsequent offense." The term "section" appears to refer to §4 of L. 1977, c. 29, which pertains solely to breath refusal proceedings. The implication therefrom is that the one-year period of revocation is to be imposed only in instances where a motorist has been previously adjudged to have refused a breath chemical test. On the other hand, the statute provides that the refusal must be "*in connection with* a subsequent offense," which suggests that the one-year revocation period must be imposed only in instances where the refusal is "in connection with" a subsequent offense of driving while intoxicated.

In the construction of ambiguous statutory language, it is appropriate to consider the legislative history of the enactment in order to ascertain the legislative intent. See *Watt v. Mayor and Council of Borough of Franklin,* 21 N.J. 274, 277-8 (1956); *cf. Murphy v. Zink,* 136 N.J.L. 235 (Sup. Ct. 1947), aff'd o.b. 136 N.J.L. 635 (E. & A. 1948). The "Statement to Senate, No. 1423," page 2, item 8 (May 24, 1976), prepared by the Senate Law, Public Safety and Defense Committee, provided that the bill accomplished a "number of changes in existing law regarding drinking and driving." It summarized the major provisions of existing law and those proposed under the bill in respect to breath refusal matters as follows:

"Issue	Current Statute	[Motor Vehicle Study] Commission Recommendations
	* * *	
"8. Refusal	6 mos. DL suspension	1st - 6 mos. + Alcohol Education, or Rehabilitation Subsq. to Prior DWI Conv. in 15 yrs. - 1 yr.*
	* * *	

"*If more than 15 yrs. then treated as a first[.]

* * *

From the summary, it can be seen that a one-year revocation for refusing a breath chemical test was intended by the Legislature to be imposed only where the refusal occurs within 15 years of an earlier unrelated conviction of driving while intoxicated. In the event there has been no earlier conviction of driving while intoxicated or the earlier conviction of driving while intoxicated has occurred more than 15 years prior to the refusal, a six-month suspension would be imposed. See also Senate No. 1423, §1 (1976); *Report of the New Jersey Motor Vehicle Study Commission* (September 1975) 153, 161, 164. The six-month suspension for refusing to submit to a breath test was reduced to 90 days in the final version of the bill. However, the legislative purpose to impose a one-year revocation only for a refusal in connection with