Opinion delivered May 31, 1954.
Statutes-special and local laws-classes, validity of acts relating to municipal corporations.-Act 563 of 1953, providing that in any county having a population in excess of 175,000 persons, the county court shall apportion to the respective cities and towns within such county for use in repairing streets $75 \%$ of annual 3 mill road tax collected upon property within the corporate limits of said cities and towns, is special legislation and therefore void under Amendment No. 14 to the Constitution of Arkansas.

Appeal from Pulaski Chancery Court, Second Division; Guy E. Williams, Chancellor ; affirmed.
O. D. Longstreth, Jr., Dave E. Witi and Joseph Brooks, for appellant.

Tom Downie, for appellee.
Robinson, J. Appellant, City of Little Rock, filed this suit against R. A. Campbell as County Judge of Pulaski County, to compel him to comply with Act 563 of 1953, which provides: "Of the amounts collected from the annual three-mill road tax authorized by Amendment No. 3 to the Constitution of the State of Arkansas in any county having a population in excess of 175,000 persons, the county court shall apportion to the respective cities and towns within such county for use in making and repairing public roads (streets) and bridges seventy-five per cent ( $75 \%$ ) of said tax collected upon property within the corporate limits of the respective said cities and towns."

The trial court held the Act to be special legislation and therefore void as being in conflict with Amendment No. 14 to the Constitution, providing: "The General Assembly shall not pass any local or special Act. . . ."

Street Improvement Districts Nos. 481 and 485 v. Hadfield, 184 Ark. 598, 43 S. W. 2d 62, is directly in point and is controlling; there a similar Act was held to be un constitutional. For a full discussion of the point involved, see that case.

Affirmed.

