"firm," or "corporation" to disseminate or cause to be disseminated, false advertisement and fixes fines, punishment and imprisonment, it is our opinion that "Labor Unions" are not included within the statutory definition.

In further consideration of your question, when the facts in any situation disclose a resulting effect on interstate commerce, any false statements made by a "Labor Union" through any of the media considered in the Acts of 1957, Ch. 270, supra, would be disposed of, pursuant to the Federal Act governing such false advertisements as is shown in two recent cases, to-wit:

Hook Drug Inc., Employer, and Local #725, Retail Clerks' International Assn. (AFL-CIO) Indiana, Case No. 35-RC-1230, reported in 119 NLRB #192, February 12, 1958

and in this present month, in a case entitled:


It is, therefore, our opinion that Ch. 270, Acts of 1957, does not apply to "Labor Unions," unless said "Labor Union" was organized or doing business under the corporate laws of the State of Indiana.

OFFICIAL OPINION NO. 24

April 9, 1958

Hon. Wilbur Young, Superintendent
Department of Public Instruction
227 State House
Indianapolis 4, Indiana

Dear Mr. Young:

Your letter of March 18, 1958, addressed to the Attorney General, has been received and reads as follows:

"The Steuben County Board of Education at a regular meeting employed clerical help for the County Su-
Perintendent setting the salary at $225.00 per month. A contract was entered into under the provisions of Chapter 164, Section 1 of the Acts of 1951 which provides in part as follows:

"'The county board of education shall enter into a written contract with such additional administrative and supervisory employees who shall serve the township schools of the county as shall, in the judgment of two-thirds of the members of said board, be necessary for the proper administration and supervision of the county school system. Funds for the salaries of such persons and supplies for such persons' use shall be provided in the same manner as now provided by law for the fixing and appropriation of the salaries of the county superintendent of schools.'

"The County Council of Steuben County has approved the employment of the person and has set the salary at $185.00 per month. They have based their action on Chapter 71 of the Acts of 1955 which reads in part as follows:

"'That section 2 of the above entitled act be amended to read as follows: Sec. 2. That the county auditor, * * * and the county superintendent of schools, may appoint such number of full time or part time deputies and other assistants as may, in the judgment of the officer, be necessary for the proper discharge of the duties imposed by statute upon each of such public officers: Provided, however, That the number of deputies and other assistants shall, except as otherwise specifically provided herein, be subject to the approval of the board of county commissioners both as to full time and part time employment. The board of county commissioners shall make recommendation to the county council as to the amount of salary that each of said deputies and other assistants shall receive. The salaries and other compensation of all such
deputies and other assistants, to be paid by the county, shall be determined and fixed by the county council within the limits hereinafter prescribed.'

"Since this law became effective in 1955 and was not considered in your Official Opinion No. 4 issued March 24, 1955, the Steuben County Council feels the 1955 law would overrule your opinion and they are the body which should fix salaries and other compensation of such employee.

"In light of this I respectfully request your Official Opinion on the following questions:

"1. Which group, the County Board of Education or the County Commissioners, shall employ the additional administrative, clerical, and supervisory personnel for the County Superintendent of Schools Office?

"2. Which group, the County Board of Education or the County Council, shall set the salaries of such employees in the Office of the County Superintendent of Schools?"

The Official Opinion referred to in your letter, being 1955 O. A. G., page 16, No. 4, clearly finds that the duty of fixing salaries for supervisory or administrative employees of the County Board of Education devolves upon said County Board of Education and that under the statute, they are employees of the County Board of Education and not of the County Superintendent of Schools. Said Opinion holds such salaries so fixed are mandatory on the further action of the Board of County Commissioners and the County Council. This would conclude the question except for the fact that you raise the additional question, not there decided, as to whether the Acts of 1955, Ch. 71, supersedes the statutes there considered or affects the answer there given.

I am of the opinion said 1955 Statute neither supersedes the statutes and authorities reviewed in said Official Opinion nor does it affect the answer there given, for each of the following reasons:
1. Acts of 1955, Ch. 71, Sec. 1, as found in Burns’ (1957 Supp.), Section 49-1002, is, by its context, applicable only to deputies and other assistants employed by the County Superintendent of Schools. Since, as hereinbefore pointed out, the employees involved in your question are employees of the County Board of Education rather than the County Superintendent of Schools, the 1955 Statute is not applicable to such employees; and

2. The history of this legislation shows that said 1955 Statute specifically amends what originally was Section 2 of Chapter 21 of the Acts of 1933. Section 14 of Chapter 21 of the Acts of 1933 was amended by Acts of 1939, Ch. 96, Sec. 1, as shown by the foregoing Official Opinion, to provide for the fixing of the salaries of the County Superintendent of Schools by the County Board of Education, or by increasing the same above the limits therein specified, where prior thereto it was subject to the approval of the County Council and the Board of County Commissioners. This 1939 amendment is considered and followed by the Indiana Supreme Court decision referred to in the Official Opinion.

Thereafter, by Acts of 1951, Ch. 161, Sec. 1 as found in Burns’ (1957 Supp.), Section 28-804a, referred to in said Official Opinion, the County Board of Education was authorized to enter into contracts for additional administrative and supervisory employees, and the funds for the salaries of such persons shall be provided in the same manner as provided by law for the fixing and appropriation of the salaries of the County Superintendent of Schools. Therefore, the effect of such amendments referred to resulted in the conclusion reached in said Official Opinion.

Thereafter, by Acts of 1955, Ch. 71, Sec. 1, supra, what originally was Section 2 of Chapter 21 of the Acts of 1933 was amended by merely re-enacting all pertinent references to the County Superintendent of Schools, and said amendment merely made a few changes, minor in nature and not here pertinent, and also changed some county classifications and increased certain general classifications of salaries. Therefore, such last amendment of the 1955 Law is subject to each of the following rules of statutory construction:
(a) That an act, the title to which indicates it is not a
new general law, but designed only to amend and
modify certain specified sections of an existing
law, cannot be treated as amending or repealing
other unspecified sections of that law, or of other
laws, by implication, nor can it be treated as
amending sections of the law involved which are
not referred to in the title, nor as amending sec-
tions which are referred to in the title unless a new
section which is to replace the old is set out at full
length in the amending law [Draper v. Zebec et al.
(1941), 219 Ind. 362, 37 N. E. (2d) 952, at 959];
and

(b) The recital in this manner, in an amendatory act,
of language contained in the act amended, does not
show a legislative intent to make any change in
the law as expressed by the language so re-enacted;
but the unchanged portions of the statute are con-
tinued in force, with the same meaning and the
same effect after the amendment that they had
before. They do not affect or disturb the whole
body of statutes in pari materia which had been
passed since the first enactment. This is specifi-
cally held in the case of Thompson v. Mossburg
(1923), 193 Ind. 566, 574, 139 N. E. 307, referred
to, quoted and followed in an Official Opinion of
this office found in 1953 O. A. G., page 228, at 231,
No. 48.

Under the above rules of statutory construction as construed
by the Supreme Court, the 1955 Amendment of said County
Salary Law, supra, would be qualified by both the 1939 Amend-
ment to Section 14 of said County Salary Law, supra, and by
the County Board of Education Statute, Acts of 1951, Ch. 164,
Sec. 1, supra, so that the provisions of the last referred to
statutes would control, and Acts of 1955, Ch. 71, supra, would
not affect the answer to your question submitted nor would it
affect the result reached in said Official Opinion, supra, that
the salaries of such employees fixed by the County Board of
Education and that their allowance and approval becomes
mandatory upon the Board of County Commissioners and the
County Council.
In answer to your first question I am, therefore, of the opinion administrative, clerical, and supervisory personnel for the County Superintendent of Schools office are employed by the County Board of Education. In answer to your second question, I am of the opinion the County Board of Education fixes the salaries of such employees in the office of the County Superintendent of Schools and that their allowance and approval become mandatory upon the Board of County Commissioners and the County Council.

OFFICIAL OPINION NO. 25

April 10, 1958

Mr. Joe McCord, Director
Department of Financial Institutions
410 State House
Indianapolis, Indiana

Dear Mr. McCord:

This is in response to your request for my Official Opinion concerning the application of the 1957 "Currency Exchange Act" to the following questions:

"1. In cases where attorneys, in closing real estate sales, issue their checks for stamps, abstract and recording fees, and distribution of balance of sale price to vendors, would such attorneys be subject to the provisions of the Currency Exchange Act?

"2. If the same acts are performed by a real estate broker, would the broker be liable for a license under the Currency Exchange Act?

"3. Where attorneys prepare income tax returns for clients and write their checks for the amount of tax disclosed, receiving the cash from the client, would they, the attorneys, be subject to the licensing provision of the Currency Exchange Act?

"4. Where an individual, who is not an attorney, prepares income tax returns and receives cash for the amount of tax disclosed on the return and issues his