This would exclude a large portion of the employees of the State of Indiana and its political sub-divisions. Furthermore, the Act provides that certain provisions must be included in such an agreement as follows:

“(e) Each agreement under this section shall provide—

“(1) that the State will pay to the Secretary of the Treasury, at such time or times as the Administrator may by regulations prescribe, amounts equivalent to the sum of the taxes which would be imposed by sections 1400 and 1410 of the Internal Revenue Code if the services of employees covered by the agreement constituted employment as defined in section 1426 of such code; and

“(2) that the State will comply with such regulations relating to payments and reports as the Administrator may prescribe to carry out the purposes of this section.”

I find no legislative authority in the State of Indiana for any person to act on behalf of the State in negotiating such an agreement. Nor do I find authority for the payment of funds which would be required to be paid pursuant to such an agreement. For these reasons, it is my opinion that legislation would be required before any arrangement could be made for any officer or employee of the State of Indiana as such to come under the Social Security Act of the United States.

OFFICIAL OPINION NO. 11

February 9, 1951.

Mr. F. W. Quackenbush,
State Chemist,
Purdue University,
Agricultural Experiment Station,
Lafayette, Indiana.

Dear Sir:

This will acknowledge receipt of your request of December 21, 1950, for an official opinion which reads as follows:
“Attached I am sending you a copy of a letter from Mr. R. C. Stribling of the Associated Cooperatives Incorporated, in which he requests exchange of State Chemists labels. It seems to me that this is an exceptional case in which the Tennessee Valley Authority promised to furnish 35 per cent ammonium nitrate somewhat over a year ago and then, after labels were printed in good faith, TVA has failed to deliver the product. Perhaps this case is similar to a previous circumstance in which action of the government rendered certain State Chemists labels obsolete and in which case the Attorney General gave the opinion (May 17, 1943) that the State Chemist could legally exchange such tags or labels.

“I would greatly appreciate your opinion as to whether the State Chemist can legally print new 33 per cent tags to replace the 35 per cent tags and charge the Associated Cooperatives only the cost of printing, shipping and counting of the old tags.”

The letter from Mr. R. C. Stribling to Dr. Quackenbush reads:

“Your Mr. Ford has discussed with you the matter of our exchanging some Indiana fertilizer tax tags for 35% ammonium nitrate fertilizer for a like number of tags for 33% ammonium nitrate fertilizer.

“The latter part of 1948 the TVA informed us that a new ammonium nitrate production procedure they had developed would enable TVA to produce a 35% material. Later we were told that conversion of the production lines to the higher analysis would be completed in February, 1949, and that thereafter no more 33% ammonium nitrate would be produced. We thereupon ordered the necessary tax tags to cover the new high analysis. We have had the tags on hand ever since.

“For technical reasons, TVA has never produced the 35% material and we are now informed that it will never be produced in commercial quantities in the TVA plant.
"We would, therefore, like to exchange these 6,000 35% ammonium nitrate fertilizer tags (your number 3054-A) for the same number of 33% tags (your number 2981-A). The 35% tags will never be used as we are unable to purchase 35% ammonium nitrate elsewhere.

"We suggested to Mr. Ford that we would be glad to pay your printing costs for the new tags, and of course pay all express or postage charges.

"Inasmuch as an exchange would not involve a refund of money, and the 35% tags are to tax a material that does not exist, we hope you can find the authority to accommodate us."

Upon the reasoning and authority of official opinion of the Attorney General dated May 17, 1943, page 277, and official opinion No. 76, dated August 4, 1949, page 288, it is my opinion that such exchange of labels may lawfully be made, at least in 500 lots, in accordance with the rules and regulations of the State Chemist and at no expense to the State of Indiana.

OFFICIAL OPINION NO. 12

February 12, 1951.

Hon. Otto K. Jensen,
State Examiner,
Room 304, State House,
Indianapolis 4, Indiana.

Dear Sir:

I have your request for an official opinion, in which you set out certain law and facts concerning the city of Whiting, and then asked a number of questions the first of which is as follows:

"1. Will the change in the classification of the city of Whiting from a fourth class to a fifth class city, caused by a reduction in population by the 1950 census, involve a reduction in the salaries under the new classi-