accordance with the provisions of the Indiana Workmen’s Compensation Act. In other words, the Board of Trustees of the Indiana World War Memorial is liable under the Indiana Workmen’s Compensation Act for compensation on account of injuries to its employees, in the same way as are other employers in Indiana.

However, by Section 5 of the Act, (supra) the board is exempt from the requirement to insure the payment of compensation to its employees and their dependents; which means, of course, the board is not required by law to carry compensation insurance to insure its liability for compensation under the Indiana Workmen’s Compensation Act.

Inasmuch as the law does not require the Board of Trustees of Indiana World War Memorial to insure the payment of compensation, it becomes a matter for the exercise of judgment in the discretion of a board in determining whether it should purchase a compensation policy to insure its liability for the payment of compensation under the Compensation Act.

OFFICIAL OPINION NO. 100
November 26, 1951.

Miss Sue Munn,
Secretary,
State Board of Beauty Culturist Examiners,
301 State House,
Indianapolis, Indiana.

Dear Miss Munn:

Your letter of November 13, 1951, has been received requesting an official opinion on the following question:

“The Indiana State Board of Beauty Culturists Examiners is desirous of obtaining an opinion, from your office, as to whether this Board could proceed in any manner to work out reciprocity between various states with reference to Beauty Culture, where the educational requirements of that state is not below the requirements prescribed by the Statutes of the State of Indiana.”
The law is well settled that public officers may exercise only such powers as are expressly authorized by statute.

Blue v. Beach (1900), 155 Ind. 121, 131;
State ex rel. v. Goldthait (1909), 172 Ind. 210, 216, 217;
Department of Insurance v. Church Members Relief Association (1940), 217 Ind. 58, 60.

The only exception to the above rule is recognized where certain incidental powers are implied for the purpose of carrying out the express powers given a public officer.

43 Am. Jur., Public Officers, Sec. 25;
State ex rel. v. Goldthait, supra.

An examination of the Beauty Culture Law, same being section 63-1801 et seq., Burns' 1951 Replacement, being Chapter 72, Acts 1935, as amended, fails to disclose any express authority to the State Board of Beauty Culturist Examiners to enter into reciprocal arrangements with beauty boards of other states. On the contrary, section 63-1806, regarding persons licensed in other states coming to Indiana, provides as follows:

"(1) A person who is at least eighteen (18) years of age and has a license or certificate of registration as a practicing beauty culturist from another state or country, which has substantially the same requirements for licensing or registering beauty culturists as required by this act (§§ 63-1801—63-1828), or who can prove by sworn affidavits that she has practiced as a beauty culturist in another state or country for at least two (2) years immediately prior to making application in this state, shall upon payment of the required fee be issued a permit to practice as a beauty culturist until she is called by the board for examination to determine her fitness to receive a certificate of registration to practice beauty culture.

"If such applicant fails to pass the examination she shall not be permitted to continue to practice as a beauty culturist until the next examination when she shall again be examined to determine her fitness to receive a certificate."
"Should any such applicant fail to pass such second examination she shall not be eligible for further examination and shall not be qualified to practice in this state.

"(2) Any person who is at least seventeen and one-half (17½) years of age, and has a certificate of registration as an apprentice in a state or country which has substantially the same requirements for registration as an apprentice as is provided by the act, shall upon payment of the required fee to be issued a permit to work as an apprentice until called by the board for examination to determine her fitness to receive a certificate of registration as an apprentice. On passing the required examination, she will be issued a certificate of registration as a registered apprentice, and the time spent in such other state or country shall be credited upon the period of apprenticeship required by this act as a qualification to take the examination to determine her fitness to receive a certificate of registration as a registered beauty culturist.

"(3) A person who has practiced as an apprentice in another state or country which does not have substantially the same requirements for registration as an apprentice is required by this act, shall be credited with the time so spent as an apprentice in such other state or country upon the period of apprenticeship required by the act as a qualification to take the examination to determine her fitness to receive a certificate of registration as a registered beauty culturist."

The section on the rule-making powers of the Board is section 63-1823, Burns' 1951 Replacement, which only gives the Board the right to make reasonable rules and regulations, not inconsistent with the provisions of said act.

From the foregoing I am of the opinion the Indiana State Board of Beauty Culturist Examiners does not have authority to enter into reciprocal arrangements with the beauty boards of other states for the purposes of licensure in this state of persons already licensed in such other states, but that the
procedure to be followed in such instances is that outlined in the provisions of section 63-1806, Burns' 1951 Replacement, supra.

OFFICIAL OPINION NO. 101

November 26, 1951.

Mr. Otto K. Jensen,
State Examiner,
State Board of Accounts,
Room 304, State House,
Indianapolis 4, Indiana.

Dear Sir:

Your request for an Official Opinion reads as follows:

"Will publishers of newspapers be entitled to charge and collect at the rate of $1.50 per square for publication of the summary statement of receipts and the statement of disbursements which shows the combined gross payment to each person, firm or corporation according to classification of expense, which publication is contemplated in Chapter 252, Acts of 1951, or will the publishers be entitled to charge and collect for those portions of the published report at the rate of ten cents (10c) per item?"

Prior to this year township annual reports have been published pursuant to Ch. 214, Acts of 1907 (Burns 65-113). Compensation to publishers has been paid pursuant to Sec. 1, Ch. 96, Acts of 1927 (Burns 49-701).

For your information in considering this question, I submit herewith a copy of a form prescribed by the State Board of Accounts for use of township trustees in preparing the report required by Chapter 252, Acts of 1951. Submitted also is a printed sample of a report as this department considers it should appear in newspapers.

In considering the foregoing question, it may be of interest to note the history of S. B. 224 from the