to sue, to be sued, and to contract, in its own name, the contracts of the Commission should be executed in the corporate name of the Commission as set forth in the Toll-Bridge Act rather than in the name of the State of Indiana, as provided in section 15 of the Financial Reorganization Act. Since the Toll-Bridge Act is specific in this instance and no change in this respect was made by the amendatory Act of 1947, I think the provision in the Toll-Bridge Act controls over the provision in the Financial Reorganization Act that requires contracts to be made in the name of the State. This procedure is consistent with, and is set up as a part of, the provision conferring power on the Commission to sue or to be sued in its name, which provision the Legislature evidently intended to remain operative.

I think the conclusions stated sufficiently answer the question submitted.

OFFICIAL OPINION NO. 56

September 9, 1950.

Noble Hollar, Chairman,
Indiana State Tax Board,
301 State House,
Indianapolis, Indiana.

Dear Sir:

You have submitted to us a communication from Mr. Hunt, Assessor of Pigeon Township, Vanderburgh County, upon which you ask an official opinion with respect to the personal tax on certain trucks owned by a trucking company. The request for an opinion states:

"* * * Its principal administrative business office is in Evansville, but it also has a business office and yard in Henderson, Kentucky and one in Grayville, Illinois. It has obtained Indiana registrations and license plates for certain of its motor vehicles which are located in the Henderson, Kentucky, yard. These motor vehicles run out of that yard, principally to various points in Kentucky, although they may also be used on interstate hauls through Indiana and Illinois and other states, as
the case may be. They are always returned to the Henderson yard and office upon the conclusion of any trip or hauling. Because of their location in Henderson they are subject to personal property tax there. Some of the members of this partnership reside in Kentucky, some in Indiana and some in Illinois."

On the above facts you wish to know whether the trucks being housed and kept in Henderson, Kentucky and upon which the company pays a personal tax in that State should also be listed for personal tax in the State of Indiana because the license for such vehicles was obtained in this State.

Indiana Statutes Section 64-404 Burns, provide that all personal property situated in any township other than where the owner resides shall be assessed where situated and not elsewhere. Section 64-103 recognizes the limitation on personal property taxation and the property must be "within the jurisdiction of this state."

As I understand the situation this company is contending that so far as this personal property tax is concerned it has obtained a situs in Kentucky and since it is paying a personal tax in that State it would be double taxation for the State of Indiana to also levy a personal tax. Our Supreme Court in the case of Miami Coal Co. v. Fox, Treasurer (1932), 203 Ind. 99, says:

"The legal proposition that personal property may obtain an actual situs different from the domicile of its owner and designated by the words 'business situs,' has long been recognized in Indiana. City of New Albany v. Meekin (1852), 3 Ind. 481, 56 Am. Dec. 522; Herron v. Keeran (1877), 59 Ind. 472, 26 Am. Rep. 87; Standard Oil Co. v. Bachelor (1883), 89 Ind. 1; Eversole v. Cook (1883), 92 Ind. 222; Senour v. Ruth (1895), 140 Ind. 318, 39 N. E. 946; Buck v. Miller (1896), 147 Ind. 586, 45 N. E. 647, 47 N. E. 8, 62 Am. St. 436, 37 L. R. A. 384; Hathaway v. Edwards (1908), 42 Ind. App. 22, 85 N. E. 28.

"It has long been recognized in other jurisdictions that not only tangible property may gain a business situs separate from that of the domicile of its owner,
but also that intangible property in the form of *chooses in action* may obtain such a situs separate from the domicile of its owner. * * *"

It seems apparent from what has been said that trucks owned by the company kept in Kentucky obtained a business situs separate from the domicile of the owner. Therefore, it should be assessed for personal tax in the State of Kentucky and is therefore not taxable in the State of Indiana. See also the case of Lawrence v. State Tax Commissioner, 286 U. S. 276.

In conclusion you are advised that if you find said trucks are being and have been kept in the State of Kentucky and they have obtained a business situs there you should exempt them from taxation in this State.

OFFICIAL OPINION NO. 57

September 13, 1950.

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

Dear Mr. Jensen:

Your letter of August 16, 1950, has been received requesting an official opinion as to the liability for payment of salary to a teacher employed in the joint high school of Fall Creek Township and Middletown, Indiana. In your supplemental letter you advise the Middletown joint high school was organized pursuant to the provisions of Chapter 193 of the Acts of 1911, same being section 28-2650 et seq., Burns 1933. You state the contract between these school corporations for such joint establishment and maintenance of a high school was executed in March of 1914. In April, 1914, a supplemental agreement was entered into providing that in the erection of buildings, employment of teacher, etc. "The party of the first part (being the township school corporation) setting jointly with the party of the second part shall have two votes."