The Honorable Charles F. Fleming,
Secretary of State,
Room 201, State House,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of April 11, 1950, in which you informed me as follows:

"A Delaware Corporation has made application under the provisions of Chapter 215 of the Acts of 1929 to do business in the State of Indiana. Articles 5 and 6 of its Articles of Incorporation are as follows:

"(5) To engage in, do and transact the timber business in any and all its branches, to buy or otherwise acquire and sell or otherwise dispose of and in any manner deal in and with trees, logs, lumber, cross ties, timber, wood and forest products of any and all kinds, in any and all states, forms and conditions, whether felled, standing or growing and in any and all worked, built, manufactured or made shapes, articles, or structures; to build, manufacture and make any and all articles and structures, and to use, sell, transport, cut, dress, treat, preserve, work and handle, trees, logs, lumber, timber and wood of any and all kinds in any and all manners and for any and all purposes.

"(6) To build, erect, construct, purchase, lease or otherwise acquire, hold, own, maintain, operate, develop, improve, alter, repair, lease, mortgage, pledge, sell, convey, exchange or otherwise dispose of lumber mills, saw mills, planing mills, lumber yards, buildings, factories, plants, warehouses, shops, stores, laboratories, and facilities and improvements of every kind and description; to acquire by lease, purchase, contract, concession or otherwise, and to own, hold, manage, control, develop, explore, improve, operate, maintain, encumber, sell or otherwise turn to account, mortgage, grant, pledge, exchange, convey, lease or otherwise dispose of, deal and trade in any and all timber and other
lands, real property, options, concessions, leaseholds, grants, land patents, franchises, claims, rights, privileges and easements, tenements, appurtenances and hereditaments, interests and rights in land, and other property, real, personal or mixed, wherever situated necessary and incidental to the carrying on of its business.”

Section 57 of Chapter 215, Acts of 1929 provides as follows:

“No foreign corporation shall be admitted. . . .

(c) For the purpose of conducting an agricultural, forestry or livestock business.”

You have asked whether the above quoted Articles 5 and 6 are so broad as to permit the corporation to engage in the forestry business.

Forestry as defined by Webster's Unabridge Dictionary is as follows:

“Forestry . . . 3. The science and art of forming, caring for or cultivating forests, the management of growing timber.”

Mr. Gifford Pinchot 'the father' of the United States Forestry Service and the first United States Forester defined forestry as the art of raising repeated crops of timber on lands unsuited for agriculture.

Article 5 of the aforementioned Articles of Incorporation contains the following language:

“To engage in, do and transact the timber business in any and all of its branches . . . and in any matter dealing in and with trees . . . whether felled, standing or growing . . . and to use, sell, transport, cut, dress, treat, preserve, work and handle, trees, logs, lumber, timber and wood of any and all kinds in any and all manners and for any and all purposes.”

Section 6 of the same Articles contains the following language:

“. . . and to own, hold, manage, control, development, explore, improve, operate, maintain . . . any and all timber and other lands”
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Taking into consideration the above quoted definitions of forestry, it is my opinion that the Articles of Incorporation above set out are by virtue of the language emphasized, broad enough to enable this corporation to engage in selective cutting, forestration, and reforestration which practices fall within the hereinbefore mentioned definitions and therefore your question must be answered in the affirmative.

OFFICIAL OPINION NO. 27
April 17, 1950.

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

Dear Sir:

This will acknowledge receipt of your request of March 29, 1950, for an official opinion which reads as follows:

"May I please have your official opinion on the following question:

"Did the rights of members of the active militia to poll tax exemption under the terms of Sec. 22, Chapter 142, Acts of 1923 (Burns 45-1210) end the twenty-four (24) months after the termination of present hostilities?"

"The question has been presented by county auditors and arises by reason of Chapter 2, Acts 1944 (Special Session), Section 1 of which appears to limit poll tax exemption to twenty-four months after the termination of present hostilities and Sec. 9 of which repeals all laws in conflict."

Section 22 of the 1923 Act referred to reads as follows:

"Every officer and enlisted man of the active militia shall be exempt from service on any jury in any court of this state and from the payment of any poll and road-