zation to have and exercise the rights, privileges and powers of a domestic company in Indiana, including the investment powers granted by the provisions of the Domestic Investment Sections.

OFFICIAL OPINION NO. 94

October 4, 1949.

Frank Finney,
Administrator Store License Division,
Department of State Revenue,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Sir:

This is in reply to your letter of September 23, 1949, wherein you say:

"We herewith submit to you a question arising from an apparent conflict of statutes which, strictly enforced, could result in duplication of license to operate store concessions in public buildings by persons under the supervision of the Board of Industrial Aid and Vocational Rehabilitation of the Blind.

"The Indiana Store License Act (Chap. 207, Acts of 1929) does not contain any provision whereby blind persons shall be excused from obtaining a store license for operating a 'store' as defined therein. Therefore, unless exempted otherwise, such blind persons may be compelled to obtain a store license.

"However, Chap. 329, Acts of 1945 (Sec. 3) (p. 1527) authorizes the Board of Industrial Aid and Vocational Rehabilitation to issue licenses to blind citizens of the United States eighteen years of age or over, authoriz-such persons to operate vending and concession stands in any public building ("and other building" Sec. 2) in this state."
"The questions, therefore, are:

"1. Does the authorizing license provided for in Sec. 3 of Chap. 329 remove blind persons from the provisions of the Indiana Store License Act of 1929; and

"2. Should the phraseology of Sec. 3, Chap. 329, limiting the subject matter herein to 'public building'(s) prevail over that of Sec. 2 of Chap. 329, which includes 'public and other buildings'?"

"We respectfully request your official opinion."

Section 1 of the Acts of 1929, Chapter 207, Page 693, Burns' 42-301, provides as follows:

"From and after the first day of July, 1929, it shall be unlawful for any person, firm, corporation, association or copartnership, either foreign or domestic, to operate, maintain, open or establish any store in this state without first having obtained a license so to do from the state board of tax commissioners, as hereinafter provided."

The powers conferred by this Act on the State Board of Tax Commissioners were transferred to the Auditor of State by the Acts of 1943, Chapter 110, Section 1, Page 352 and were later transferred to Indiana Revenue Department by the Acts of 1947, Chapter 10, Page 49, same being Burns' 64-2903 and 64-2904.

Section 1 of the Acts of 1945, Chapter 329, Page 1526, 52-1701 Burns' Supplement, provides as follows:

"For the purpose of providing blind persons with remunerative employment, enlarging the economic opportunities of the blind, and stimulating the blind to greater efforts in striving to make themselves self-supporting, blind persons who are licensed under the provisions of this act are hereby authorized to operate vending and concession stands in any public building in this state where, in the discretion of the authority having charge of the maintenance of such building, such vending and concession stands may be properly and satisfactorily operated."
Section 2 of this Act, same being 52-1702, Burns’ Supplement, authorized the Board of Industrial Aid and Vocational Rehabilitation for the blind to make a survey to ascertain and determine the vending and concession stand opportunities for blind persons in the public and other buildings of this state.

By Section 3 of this Act, same being 52-1703, Burns’ Supplement, said board is authorized to issue licenses to blind persons who are citizens of the United States and at least eighteen years of age, authorizing such blind persons to operate vending and concession stands in any designated public building in this state, for the purpose of vending newspapers, periodicals, confections, tobacco products, and such other articles as may be approved for any such building by the board and the custodial authority having charge of such building.

Section 9 of said Act provides that all laws and parts of laws in conflict are repealed.

Since the 1945 Act to some extent covers the same subject matter embrace in the old general law, the Acts of 1929, supra, and completely provides the procedure to be followed, it operate to repeal the general law to the extent of any conflict or repugnancy therein.

Home Owners’ Loan Corp. v. Wise (1938), 215 Ind. 445;
Kingan & Co. v. Ossam (1921), 190 Ind. 554, 557, 131 N. E. 81.

In effect the Acts of 1941, supra, creates an exception to the Acts of 1929, supra, and authorizes the Board of Industrial Aid and Vocational Rehabilitation for the Blind to issue a license in public buildings. Those blind persons obtaining such a license will not be required to obtain a license from your department. It is to be noted that though under Section 2 of the Acts of 1945, supra, the Board is authorized to make a survey in public buildings as well as other buildings but, the Board is limited under Section 3 of the Act to issue licenses only in public buildings. Therefore a blind person operating a store in any other place would become subject to the Act of 1929, supra.

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