member of the firemen's pension fund of such city, *

* * *”

clearly contemplates and includes only firemen in a city which had a pension fund in operation and that the language of the section cannot be construed to include firemen in a city which never had a pension fund. It was designed only to cover those situations where a pension fund was in existence, but all members of the fire force did not belong.

It is my opinion, therefore, that firemen in municipalities which never established a pension fund until the city council adopted the provisions of Chapter 31 of the Acts of 1937 cannot be required to pay pension fund assessments for the years in which they served on the fire force prior to the time a pension fund was organized.

OFFICIAL OPINION NO. 57

September 8, 1948.

Mr. Ross P. Freeman,
Director of the Budget,
302 State House,
Indianapolis 4, Indiana.

Dear Sir:

Your letter of August 12, 1948, has been received, in which you request an official opinion on the following questions:

“1. Is Chapter 254, Acts of 1947, an act for ‘raising revenue’ within the meaning of that term as used in Article 4, Paragraph 17, of the Constitution of the State of Indiana?

“2. Is it proper to consider compensation and expenses of investigators employed by the State Board of Medical Registration and Examination as operating expenses of said board under the provisions of Section 2, Chapter 254, Acts of 1947?”

1. The first question is occasioned by the fact that Chapter 254 of the Acts of 1947 originated in the Senate (Senate Bill 213) and, therefore, your question concerns whether it
is an Act for raising revenue within the meaning of the constitutional provision.

Article 4, Section 17 of the Constitution of Indiana provides as follows:

"Bills may originate in either House, but may be amended or rejected in the other; except that bills for raising revenue shall originate in the House of Representatives."

Chapter 254 of the Act of 1947, same being Section 63-1317, Burns' 1947 Supplement, reads in part as follows:

"That every person who now holds, or may hereafter hold, a valid and unrevoked certificate for a license to practice the Healing Art in any form or manner, granted by either the State Board of Medical Registration and Examination or by the Board of Medical Registration and Examination of Indiana, shall be required to register with the Board of Medical Registration and Examination of Indiana, in the form and manner determined by said Board, during the month of July, and not later than the last day of August, immediately following the effective date of this Act, which registration shall be for the period ending June 30, 1948. Each person as above indicated shall, annually thereafter, on or before August 31st of each year, be required to register with said Board. Each applicant for registration shall submit with his application the sum of Five ($5.00) Dollars as the annual registration fee if he resides within the boundaries of the State of Indiana. All applicants residing outside the boundaries of the State of Indiana shall submit the sum of Ten ($10.00) Dollars as the annual registration fee: Provided, That no registration or fee for registration shall be required of any holder of a certificate on or before the month of July of the year following the year within which such certificate was issued. Failure of any such certificate holder to register and comply with the provisions of this Act shall operate automatically to cancel his certificate, and any license issued thereunder and the continued practice after the cancellation of the certificate and
license issued thereunder shall be considered as prac-
ticing without license. A certificate canceled for failure
to register may be reinstated by said Board upon sub-
mission of the applicant's last registration certificate
together with the current and delinquent fees and a
penalty fee in the sum of Ten ($10.00) Dollars.

"Sec. 2. The funds obtained from said annual regis-
tration and penalty fees shall, upon receipt thereof,
be accounted for and paid over by the Treasurer of
the said Board to the Treasurer of the State of In-
diana, and be placed by him in the general fund of
the State. The expenses of the said Board shall be
paid from the general fund upon appropriation being
made therefor in the manner now required by law
for the making of such appropriations. The amount
to be expended by the said Board shall not exceed the
amount collected by the said Board from all sources.
The funds collected under this act, upon receipt there-
of during the fiscal years beginning July 1, 1947, and
July 1, 1948, shall be subject to allotment by the
State Budget Committee to the Board of Medical Reg-
istration and Examination of Indiana upon the show-
ing by said Board that additional funds are required
for operation of said Board; and thereafter such funds
shall be paid out only in accordance with appropria-
tion duly made under the laws pertaining to appro-
priations of public funds."

The above statute, while it is a separate Act, is an integral
part of a statute governing the licensing and regulation of the
practice of medicine in the State of Indiana, same being Sec-
tions 63-1301 et seq., Burns' 1933, as amended. Said medical
Act, among other things, provides for licensure of medical
practitioners, revocation of licenses, filing of actions for in-
junction to prevent the unlawful practice of medicine and
generally regulates the practice of said profession in all of
its phases. Section 6 of said Act, being Section 63-1306,
Burns' 1947 Supplement, being Chapter 253 of the Acts of
1947, among other things, provides as follows:

"* * * The state board of medical registration and
examination is charged with the duty of enforcing
this act, and it shall have the right and authority to employ such personnel, and assign to them such duties, as may be necessary in the discharge of this duty at salaries to be fixed by the board payable out of the funds of the board, subject to the approval of the Budget Committee. * * *"

In ascertaining the legislative intent as to a statute, courts may take into consideration other Acts in pari materia, whether passed before or after the Act in question.

Sherfey v. City of Brazil (1938), 213 Ind. 493, 497, 498.

When the aforesaid statutes are considered in pari materia it is clear the Legislature in enacting Chapter 254 of the Acts of 1947 intended to provide a fund to be used by the Board of Medical Registration and Examination of Indiana for the purpose of enforcing the various provisions and requirements of the Medical Practice Act. It is not primarily a revenue raising measure, but is a part of the general Medical Practice Act which has for its main purpose the regulation of the practice of medicine in the State of Indiana.

In 33 Am. Jur., Licenses, Section 19, page 340, it is stated:

"The fact that a pecuniary amount is charged and that revenue may result from the enforcement of license requirements does not necessarily mean that the license enactment is a revenue measure. Revenue may result from an undisputed exercise of the police power, which revenue is designed to defray the cost of regulation of the business or occupation for which it is exacted, but that fact does not divest the regulation of its police character and render it an exercise of the taxing power, nor in any proper sense may such an imposition be considered a tax. Whether a license exaction is a tax is not affected by the fact that nonpayment is punishable as a misdemeanor. In ascertaining whether license legislation is a regulatory or a revenue measure, the distribution of moneys received by the state through its operation, while an element to be considered, is not determinative. The name given a license law by the legislature is not con-
trolling, but in the last analysis, whether an imposition is in fact a tax or an aid to regulation is to be determined by the substance of the law imposing it. A license imposition upon a business or occupation which is not one calling for police regulation is a revenue tax. However, a license enactment is a tax when, and only when, revenue is the main purpose for which it is imposed. * * *"

Also, in 33 Am. Jur., Licenses, Section 43, pages 366 and 367, the following language is found:

“A license fee may be imposed under the police power which will legitimately assist in the regulation of the business or occupation for which it is exacted. It is not essential that this fee be confined to the exact expense of issuing the license, but it may also include any reasonably probable cost, direct or incidental, of supervision, regulation, inspection, and examination which may be requisite as to the business or occupation for which the license is required. Charges thus imposed are in no sense a tax, fine, or penalty, but a legitimate fee charged for services rendered or required, and such a fee is valid if reasonably commensurate with such services.”

In construing Article 4, Section 17 of the Constitution of Indiana the Supreme Court of Indiana has held that the term “for raising revenue” is confined to bills to levy taxes in the strict sense of the word and does not apply to bills for other purposes which may incidentally create revenue.

Stith Petroleum Co. v. Dept. of Audit and Control (1937), 211 Ind. 400, 404 to 408;
Rosencranz v. City of Evansville (1924), 194 Ind. 499, 505.

A like result has been reached by the Supreme Court of Indiana in generally considering what are revenue measures.

Schmidt v. City of Indianapolis (1907), 168 Ind. 631, 637;
Tomlinson v. City of Indianapolis (1895), 144 Ind. 142, 145.
In answer to your first question, I am therefore of the opinion Chapter 254 of the Acts of 1947 is not an Act for "raising revenue" within the meaning of that term used in Article 4, Section 17 of the Constitution of Indiana. The fact that it was introduced in the Legislature as a Senate bill would not affect its constitutionality.

2. In answer to your second question, it is to be noted that under the above quoted provision of Chapter 253 of the Acts of 1947, supra, the Medical Board in enforcing said Act is specifically given the right and authority to employ such personnel and assign to them such duties, as may be necessary in the distribution of the Board's duties under the Act at salaries to be fixed by the Board, payable out of the funds of the Board and subject to the approval of the Budget Committee.

Your question uses the words "operating expenses" while Section 2 of Chapter 254 of the Acts of 1947, being the section under construction, authorizes the budget committee to allot to said Medical Board such funds as may be necessary, upon its showing "that additional funds are required for operation of said Board." However, for the purpose of this inquiry such terms would be considered synonymous.

Operating expense is defined in the General Appropriations Act of 1947, same being Chapter 233 of the Acts of 1947, as follows:

"That the term 'operating expense' as used in this Act shall be construed to include 'personal service', 'all other operating expense' and 'material', as hereinafter defined.

"The term 'personal service' wherever used in this Act shall be construed to include all payments made as and for salaries and wages to any and all officers and employees of the state, whether regular or temporary, also all payments made as and for compensation awards, and special payments for expert services."

The word, "operation" is defined in Webster's New International Dictionary, Second Edition, unabridged, as follows:

"Method or way of operating, working or functioning."
It is provided that words in a statute must be construed in their plain, ordinary and usual meaning unless a contrary purpose clearly appears.

Section 1-201, Burns 1933;
 Garvin v. Chadwick Realty Corp. (1937), 212 Ind. 499, 506.

The legal definition of the word “operation” is “a course or series of acts to effect a certain purpose.”

Cypress Creek Coal Co. v. Boonville Mining Co. (1924), 194 Ind. 187, 204;

It is, therefore, my opinion that the employment of investigators by said Board would be one of its “methods or ways of operating, working or functioning”—a “series of acts for and on behalf of said Board”, for the purpose of ascertaining violations of the provisions of the Medical Practice Act. The compensation and expenses of such investigators employed by said Medical Board for such purpose, whose salaries have been approved by the Budget Committee, are part of the costs of “operation” of said Board and would be considered as part of the “operating expenses” of said Board within the definition of Section 2, Chapter 254, of the Acts of 1947.

OFFICIAL OPINION NO. 58

September 20, 1948.

Mr. Griff Morris,
 Director, Bureau of Mines and Mining,
 State House Annex,
 Indianapolis, Indiana.

Dear Mr. Morris:

I have your letter of September 7 directed to this office asking for an opinion and stating your question as follows:

“In the interest of the safety of men employed in coal mines, I should like to have an official opinion