not believe the Act gives them the authority to create such a position in such a way as to cause it to partake of the elements of a township public office.

As to your third question it is my opinion that the duty and authority to transact the business of administration and management of such public parks and playgrounds includes the authority to appoint and employ, within legal expenditure limits, persons to perform work and labor in the operation and maintenance of such public parks and playgrounds and the authority to so appoint and employ would lie in the trustee and advisory board acting as a board or body as outlined in the answer to your first question.

OFFICIAL OPINION NO. 52

September 5, 1947.

Dr. Carl A. Frech, D.D.S., Secretary,
Indiana State Board of Dental Examiners,
Gary National Bank Building,
Gary, Indiana.

Dear Mr. Frech:

Your letter of August 28, 1947 has been received requesting an official opinion on the following question:

“The question has arisen as to the status of dentists now in service relative to the payment of the annual renewal fee. Was any limitation put on the length of time that men in service were exempted from the payment of fees for renewal of state licenses?”

This question is controlled by the provisions of Chapter 31, Acts 1943 as amended by Chapter 87, Acts 1945, same being Appendix 5 (A) Burns’ 1945 Supplement, Section 1 of Chapter 31 of the Acts 1943, which defines said Act as applicable to a large number of professional boards which are listed and which includes the State Board of Dental Examiners. It defines ‘Military Service’ as follows:

“‘Military Service’ means federal service in any branch of the armed forces of the United States, after
induction into such service, whether voluntarily or upon order or otherwise.”

“Licensee” is defined as:

“(a) Any person duly licensed registered and/or otherwise legally authorized by the State of Indiana to practice: (professions and occupations listed.)

“4. ‘Renewal license’ means any renewal or re-issuance of a license or any certificate of annual or periodic registration or re-registration of the holder of a license required by law to permit him lawfully to continue to practice the profession or engage in the business, work activity specified in the license.”

Section 2 of Chapter 31, Acts 1943 was amended by Section 1, Chapter 87, Acts 1945 and reads as follows:

“Any person who subsequent to July 1, 1940, has been or who shall hereafter prior to July 1, 1947, be lawfully inducted into military service, and who at the time of such induction was or is a licensee of the state of Indiana, may, within six (6) months after the termination of such military service by honorable discharge, apply for and be entitled to a renewal license without examination, re-examination, fine or penalty, notwithstanding the fact that his license or last previous renewal license shall have theretofore expired; and the officer, board or department empowered by law to issue such renewal license is hereby authorized to issue the same without examination, re-examination or the exaction of any fine or penalty. The issuance of such renewal license shall in all other respects be subject to the provisions of law relating thereto: Provided, however, that when any renewal license is issued after the beginning of the license year, the annual license fee shall be reduced by one-twelfth for each elapsed month of such year.”

The 1945 amendment merely extended the period within which such acts should apply to those inducted into military service from July 1, 1945 to July 1, 1947.
In a previous opinion to you under date of December 1, 1943 (1943 Indiana O. A. G., page 674) regarding the above act, it was pointed out that said statute was plain, concise and unambiguous and must be given a literal interpretation and construed to mean what it plainly says.

Pabst Brewing Co. v. Schuster et al (1914), 55 Ind. App. 375;
Cheney v. State ex rel. (1905), 165 Ind. 121, 125;
Rogers v. Calumet National Bank (1938), 213 Ind. 576.

Under the plain terms of the statute it is clear the legislature has provided that licensees of such boards, whether the continuation of their license be by renewal of a license or by registration, who have been inducted into the military service of the United States whether voluntarily or upon order or otherwise, subsequent to July 1, 1940 and prior to July 1, 1947, shall be entitled to have their licenses or last previous renewal licenses renewed, without examination, re-examination or the exaction of any fine or penalty, providing they request such renewal within six months after honorable discharge from such service. This would extend the time to the end of the enlistment period or the period for which the person was inducted into the service, and for a period of six months thereafter, in which to so renew such license or re-register with such board, providing such military service ended honorably.

Under its plain wording the statute applies to such licensees who are required to register annually or otherwise, as well as to licensees who are required to renew their licenses.