of the military forces of World War II who was killed while in service has been honorably discharged from such service with a one hundred per cent service connected disability. To require a formal honorable discharge in such a case would be to require the performance of a futile act. A soldier killed while in active service or on the battle field has been "released" from such service under the most honorable conditions.

Any other construction would in fact ascribe to the Legislature an intent to give to the widow of a deceased soldier who had been discharged with a ten per cent disability or a total disability prior to his death, the benefits of said statute while withholding such benefits from the widow of a soldier who made the supreme sacrifice and died in action. Such a construction would be absurd and would not do justice to the clear intent of the Legislature in the enactment of the foregoing statutes.

In answer to each of your questions I am therefore of the opinion the widow of a member of the armed forces of the United States in World War II who was killed or who died while in such service is entitled to an exemption of taxable property in the amount of $1,000.00 under Section 64-205 Burns' 1943 Supplement and to a like exemption of one thousand dollars under the provisions of Section 64-223 Burns' 1943 Replacement, providing she meets the other requirements of said statutes. In such event such deceased veteran would be deemed to have been honorably discharged from such service.

OFFICIAL OPINION NO. 67

July 9, 1946.

Hon. G. E. Botkin,
State Veterinarian,
209-210 State House,
Indianapolis 4, Indiana.

Dear Sir:

I acknowledge receipt of your request for an official opinion as follows:

"I am writing you for an opinion regarding the appropriation of $25,000 set out in House Bill 319 and is found in the 1945 Acts, Chapter 174, page 409, section 16, stating that the sum of $25,000 is to be used to defray expenses of administering this Act.

"The question in mind is as to whether the expense of testing the blood samples at the laboratory at Purdue University is to be taken from this fund, for the same General Assembly appropriated money to erect a laboratory at Purdue University and appropriated another sum of money for its operation, which includes salaries, expense of equipment, maintenance, supplies, expense for travel, and other expenses deemed necessary.

"So, the question in mind is whether the Livestock Sanitary Board could allocate part of the $25,000 to help run the laboratory."

Section 16 of Chapter 174, Acts of 1945, (Sec. 16-455, Burns' 1945 Supp.) to which you refer, reads as follows:

"The sum of $125,000.00 annually is hereby appropriated out of any moneys not otherwise appropriated from the State Treasury of Indiana, of which the sum of $25,000.00 is to be used to defray the expenses of administering this act and the sum of $100,000.00 thereof is to be used for the purpose of paying indemnity for cattle condemned by the Indiana State Livestock Sanitary Board and slaughtered under the provisions of this act. Each expenditure from such appropriation is to be made on a voucher to be approved by the Indiana State Livestock Sanitary Board and filed with the Auditor of State who shall execute a warrant upon the State Treasury. Any unexpended balance at the end of any fiscal year in the fund hereby appropriated shall revert to the State Treasury."

Section 8 (Sec. 16-447, Burns' 1945 Supp.) of the same Act, provides in part as follows:

"All blood samples for Bang's disease tests shall be drawn by a licensed, qualified veterinarian who has
previously received written authorization from the Indiana State Livestock Sanitary Board to make such tests. All blood samples so drawn shall be submitted to a laboratory or laboratories maintained for such purpose by Purdue University for examination and under such rules and regulations as said Board shall prescribe.

"* * *"

Chapter 68, page 151, of the Acts of 1945 (Sec. 16-432 ff, Burns’ 1945 Supp.) provides for the establishment of a laboratory at Purdue University for the diagnosis of animal diseases. Pertinent provisions of the Act are as follows:

“The services of such laboratory shall be furnished to any citizen of the State of Indiana without any charge being made for such services if such services are requested subsequent to and supplementary to a field diagnosis.

“The expense of operating and maintaining such laboratory shall be paid out of funds appropriated, or hereafter to be appropriated, for the administration of the Indiana state live stock sanitary board. All funds so used for the operating and maintaining of such laboratory shall be expended by the board of trustees of Purdue University out of funds appropriated to the Indiana state live stock sanitary board, subject to the approval of the Indiana state live stock sanitary board.

"* * *.

“The sum of thirty-five thousand dollars is hereby appropriated for the biennium, July 1, 1945, to June 30, 1947, out of the general fund of the state treasury not otherwise appropriated, to the Indiana state live stock sanitary board, to provide salaries, expense of equipment, maintenance, supplies, expense of travel, and other expenses deemed necessary for the efficient operation of such laboratory.”

In view of the express provisions of Section 4 of Chapter 68, authorizing the expense of operating and maintaining
such laboratory, to be paid out of funds appropriated for the administration of the Indiana State Live Stock Sanitary Board, and the provisions of Section 16 of Chapter 174, appropriating $25,000.00 to the Indiana State Live Stock Sanitary Board for expenses of administration, I can see no objection to the use by the Live Stock Sanitary Board of such funds for operating and maintenance expenses of the laboratory, provided that such expenditures are made on a voucher approved by the Indiana State Live Stock Sanitary Board.

I am, therefore, of the opinion that the Live Stock Sanitary Board may legally allocate part of the $25,000.00 appropriated by Section 16 of Chapter 174 of the Acts of 1945 to the payment of expenses incurred by the animal diseases laboratory at Purdue University in making Bang's disease tests of blood samples submitted, under Section 8 of that Act.

OFFICIAL OPINION NO. 68
July 16, 1946.

Hon. Clement T. Malan,
State Superintendent of Public Instruction,
State House,
Indianapolis, Indiana.

Dear Doctor Malan:

Your letter of July 1, 1946, received, requesting an official opinion on the following question:

"Do the words, 'tax levy,' as used in the 1945 Acts of the State Legislature, Chapter 102, provide the legal basis for the State Board of Education certifying to the fact that the affidavit of Trustee John M. Carmichael, as stated above, is good and sufficient evidence that 'said relief corporation has failed to qualify because of "tax levy."'"

In your letter you quoted the following affidavit filed with you, stating the reason for the failure to make a sufficient tax levy for this purpose:

"I hereby certify that I was unaware of the tax limitation of 75c as the maximum levy in the special school