legal anomalies that sometimes come about because of the unskilled drafting of a statute.

OFFICIAL OPINION NO. 16
February 23, 1946.

State Board of Tax Commissioners,
State House,
Indianapolis, Indiana.

Gentlemen:

I am in receipt of your letter of February 7th as follows:

"This board has received inquiries regarding the interpretation of Section 1 of Chapter 2 of the Acts of the first special session of the 83rd General Assembly (1944) appearing in the 1945 Acts at page 6. These inquiries reveal a particular doubt in the minds of local officials as to the length of time that veterans of the armed forces are entitled to poll tax exemption after discharge from service, and as to whether there is a distinction between one who is discharged before the termination of hostilities or afterwards.

"Will you kindly give this board an official opinion outlining your interpretation of this section in this regard."

The section to which you refer reads as follows:

"That all members of the active militia of the State of Indiana, by whatever name the same may be designated, for and during the time they may be members thereof, and all persons who have been, now are, or shall hereafter be, members of the armed forces of the United States of America, and receiving pay therefor from the United States Government, are hereby declared to be exempted from the payment of any and all poll taxes assessed for, and during, the time of such service after January 1, 1941, until twenty-four months after the termination of the present hostilities, or until..."
The above statute must be construed in the light of its apparent purpose. State ex rel. Bailey v. Webb (1939), 215 Ind. 609, 21 N. E. (2d) 421. The purpose of the act was to exempt members of the armed forces from the payment of poll tax when they were in the service in time of war, and for a reasonable time thereafter. The statute seems perfectly clear, and the Legislature has stated the length of time the exemption is to continue. The present hostilities have not terminated. For a definition of “termination of hostilities” see 1945 Ind. O. A. G. p. 407, No. 103.

Therefore, it is my opinion that a member of the armed forces is entitled to the exemption provided by the statute until twenty-four months after termination of the present hostilities, but if he is discharged prior thereto, his exemption would only continue until six months after he has been discharged. A discharge prior to termination of hostilities may result in an exemption on the payment for a longer time than the six months period, since poll taxes as well as other taxes are due and payable the year after the time of assessment. See official opinion No. 17 to Hon. Clarence E. Ruston, State Examiner, under date of February 23, 1946.

OFFICIAL OPINION NO. 17

February 23, 1946.

Hon. Clarence E. Ruston,
State Examiner,
State Board of Accounts,
State House,
Indianapolis, Indiana.

Dear Sir:

I am in receipt of your letter of February 13th in which you ask my official opinion upon the following three questions:

“1. Is a former member of the armed forces of the United States exempt from the payment of poll taxes