which would no more than confirm that right in statutory language would confer no new right upon an old corporation. It is not to be presumed that the legislature intended to enact a statute of no legal effect.

The other possible interpretation is that the legislature intended to secure to all previous incorporations the use of their original names as adopted, even though they might reorganize or accept the provisions of the 1929 Act. If that interpretation is placed upon the Act it not only conforms to the plain language used, but at the same time gives legal effect to its provisions.

I am consequently of the opinion that the first opinion rendered by the Attorney General is the better on principle, and that the Secretary of State may accept for filing articles of acceptance which retain the name of a previously incorporated company even though it does not contain the words "corporation" or "incorporated" or an abbreviation thereof.

STATE BOARD OF ACCOUNTS: Fees—Per Diem Fees of Clerk on Change of Venue Cases.

July 28, 1944.

Opinion No. 69

Hon. Otto K. Jensen,
Department of Inspection and
Supervision of Public Offices,
State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of July 12, 1944, requests an official opinion in substance as follows:

> "A considerable difference of opinion has arisen as to whether the clerks of the circuit courts are entitled to a per diem fee for each day during which the time of the court is occupied with any business sent to it on change of venue from another county, or whether the clerks of the circuit courts are entitled to a per diem fee only for days when the time of the court is occupied with the actual trial of a cause pending on a change of venue from another county."

Chapter 131 of the Acts of 1927, Section 49-1302, Burns 1933, provides that:

> "Clerks of the circuit courts, * * *, are authorized to tax, charge and collect the following fees, * * *:
>
> "* * *
>
> "For attending court, in regular, special, or adjourned term, or in chambers, in person or by deputy, per day, to be paid from the county treasury, $2.00."

Section 7 of Chapter 21 of the Acts of 1933, as amended by Section 1, Chapter 39 of the Acts of 1937, Section 49-1007, Burns' 1933 Supplement, provides that:

> "The salary herein provided for clerks of the circuit courts shall be in full for all services as clerks of the circuit courts and as ex officio clerks of all other courts in which said clerks are required by law to officiate, including services attending such courts, except as herein otherwise provided. * * * All fees for preparing the transcript upon change of venue from the county shall accrue to and be retained by the clerk of the county from which the change of venue is taken, and all other clerks' fees taxed on such change of venue shall accrue to the clerk of the circuit court of the county to which such change of venue is taken and shall there be taxed and retained by the clerk of such circuit court."

In a former opinion of the Attorney General of Indiana under date of January 17, 1938, it is stated in part as follows:

> "It is my opinion, therefore, that the clerk is entitled to but one per diem for his services in attending court in any particular calendar day. If the time of the court during that day is occupied with business sent to it on change of venue from another county, the clerk is entitled to charge to that county his per diem for attending court under the rules above announced and entitled to retain such fee as his own."
>
> Indiana O. A. G. 1938, p. 21.

It is my opinion that the above opinion of the Attorney General correctly answers the questions you propound, and

that in all change of venue cases clerks of circuit courts are entitled to tax and charge as costs a per diem fee as expressly stated in this opinion, and that although the clerk would be entitled to but one change of venue per diem per day yet if the court does any business, either in regular, special, adjourned term, or in chambers, the clerk would be entitled to tax and retain his per diem even in matters which did not involve the trial of the cause. This opinion will supplement my opinion of October 5, 1943, on change of venue expenses and costs.

STATE BOARD OF ACCOUNTS: Townships—Trustee cannot contract with voluntary fire-fighting association where township owns no fire-fighting equipment, but equipment is owned by the voluntary association.

August 3, 1944.

Opinion No. 70

Hon. Otto K. Jensen, State Examiner,
Department of Inspection and
Supervision of Public Offices,
State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of July 25th in which you submit four questions, the first of which is as follows:

> "Can the township trustee of a township which has not purchased and does not own any fire-fighting and fire-extinguishing apparatus and equipment enter into an agreement and contract with a volunteer fighting company or companies for the use of fire-fighting and fire-extinguishing apparatus and equipment owned by such volunteer fire-fighting company or companies, as shall best conduce to the saving from destruction by fire of the property of citizens of such township and of public property therein situated?"

Section 65-507, Burns' R. S. 1933, 1943 Replacement, referred to in your letter, is as follows: