

university, an investigation of the powers of the board of trustees would be first essential, thus necessitating an individual study in each case.

Upon the same principle it seems to me that your second question should have a similar answer; that no authorization is found, nor is necessarily implied, in the statute to permit deductions for group insurance. In the case of firemen, policemen, and municipal utility employees' pensions, that deduction is expressly provided by law.

By this opinion I do not mean to imply that a voluntary purchase of group insurance by any particular group of public employees is at present impossible, provided they wish to maintain the premiums themselves. I do not see any objection to their authorization of the treasurer or salary paying officer to deduct the amount of premium from their salaries and to pay the premiums for them. Such a plan would necessarily have to proceed upon an entirely voluntary basis.

In view of the answer heretofore made, it is not necessary to consider group life and health insurance as relating to various pension and retirement laws. It is suggested, however, that in the event of legislation to permit group insurance payment, a thorough study of group insurance as it may conflict or supplement such pension and retirement laws in Indiana, should be made.

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**STATE BOARD OF ACCOUNTS: CITIES—Authority of to require license fee of one who distributes milk. Chapter 172, Acts 1943 construed.**

October 26, 1944.

*Opinion No. 90*

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 October 9th, in which you ask the following questions:

"1. Can the City of Indianapolis collect from the distributors of milk in this area its fee on all milk received and processed by the distributor, including milk which may be produced by the distributor's own herd?"

"2. Does Chapter 172, Acts of 1943, exempt the producer-distributor from any fee whatsoever?"

Section 2 of said Chapter 172 of the Acts of 1943, page 504, is as follows:

"From and after the passage of this act there shall not be levied or imposed upon nor collected or received from any person engaged in the production of milk within the State of Indiana by any county, township or municipality therein, or by any officer, agent, employee, board of commission of any such county, township or municipality therein, any sum as a permit fee, license fee, or inspection fee whether such fee be levied or imposed directly upon such person or indirectly through collection and payment by any other person."

The phrase "engaged in the production of milk" is defined by the Act as follows: "\* \* \* shall include every person engaged in producing milk in the State of Indiana as a producer or producer-distributor or producer-cooperative." "Producer-distributor" is defined to include "\* \* \* any person owning, or managing, or controlling a dairy herd or herds, who sells or distributes milk from his own herd or herds at wholesale or retail." See Section 1 of the above Act.

In my opinion the producer-distributor who is exempt from the levy of fee is one who produces and sells milk at wholesale or retail. To the extent that a person sells or distributes milk produced by himself no fee can be levied. The exemption does not apply to one who buys and distributes milk. It was apparently the intent of the legislature to exempt any person who produces milk and sells the milk so produced. If such a person also distributes milk he does not produce, then to that extent he is not exempt.