STATE ATHLETIC COMMISSION: Benefit shows for Infantile Paralysis Drive are not subject to amusement tax.

January 21, 1944.

Opinion No. 5

Mr. Sam Murbarger, Secretary,
State Athletic Commission of Indiana,
225 State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of January 12, 1944, received as follows:

"In the past various promoters throughout the State have been staging benefit shows for the Infantile Paralysis Drive. At these shows, the contestants have been donating their services and the promoter has been donating the arena and submitting all money collected to the Drive.

"This department has been asked to waive the state tax on such benefit shows; therefore, an official opinion is asked on such procedure."

Section 63-223, Burns' R. S. 1933, being Sec. 23, Ch. 93, Acts of 1931, provides in part as follows:

"Every person, club, corporation or association which may conduct any match or exhibition under this act shall, within twenty-four (24) hours after the determination thereof, furnish to the commission by mail, a written report duly verified by that person or, if a club, corporation or association, by one of its officers, showing the number of tickets sold for such contest and the amount of the gross proceeds thereof, and such other matters as the commission may prescribe; and shall also within the said time pay to the state treasury a tax of ten (10) per cent of the total gross receipts, exclusive of any federal tax paid thereon, from the sale of tickets of admission to such match or exhibition, which money derived from such tax shall be covered in the general treasury of the state."
Section 63-219, Burns' R. S. 1933, being Sec. 19, Ch. 93, Acts of 1931, is as follows:

“No amateur boxing, sparring or wrestling match or exhibition which is hereby defined to be one in which the participants receive no compensation, gifts, emoluments or percentage of the gate receipts, either directly or indirectly, shall be subject to the provisions of this act and such matches are permitted.”

In my opinion the facts stated in your letter clearly come within the provisions of the last quoted section of the statute, and such benefit boxing show would be an amateur match, as therein defined, and not subject to the provisions of the Act. Therefore, the same is not subject to the State tax set forth in section 63-223, Burns 1933, supra.

INDIANA STATE TEACHERS' COLLEGE: Regarding free tuition of war veterans, etc., in certain State colleges or universities.

January 26, 1944.

Opinion No. 6

Mrs. Mary Jo Kramer,
Assistant Registrar,
Indiana State Teachers College,
Terre Haute, Indiana.

Dear Mrs. Kramer:

Your letter of January 18, 1944, received as follows:

“Our office is responsible for the administration of the act passed in the 82nd regular session of the General Assembly relative to the rights of children of disabled veterans to enter the four state institutions without the payment of any tuition or matriculation fees. This act has been interpreted by some applicants to include children whose fathers are ‘suffering from a service-connected disability as evidenced by the veterans’ administration records’ even though this disability resulted from services in the Spanish-American War. It is our opinion that the act relates only to