The mere fact that the intangibles may be also physically located at the domicile of the owner where they may again be taxed would appear to be not material, there being no prohibition against multiple taxation of intangibles. Curry v. McCanless (1939), 307 U. S. 357; Utah v. Aldrich (1942), 316 U. S. 174, 123 A. L. R. 185 n.

It appears to be inferentially admitted by the taxpayer that, except for this argument founded upon their physical location, the intangibles had a business situs in Indiana and arose out of the business conducted in Indiana. Such physical absence from the state is by decision and statute denied a controlling effect and the extension of this opinion by a discussion of the various factors which establish such business situs, in the absence of a complete disclosure and examination of all the facts involved would be unavailing. See Opinions of Attorney General, 1941, page 395.

It is, therefore, my opinion that, upon the facts submitted, the notes and trade acceptances involved are taxable under the Indiana Intangibles Tax Act.

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Hon. Alpha Hoesel, Chairman,
Study Commission, Hospital for
Crippled Children,
Kewanna, Indiana.

Dear Sir:

I have your letter of December 12th in which you inquire as to when the report of your committee should be made.

Your committee was established by Chapter 279 of the Acts of 1943, page 785 (22-3801, et seq, Burns' R. S. 1933, Pamphlet Part). By Section 2 of the Act your committee is authorized and empowered to recommend a suitable site in any county in northern Indiana upon which to study and investigate the feasibility and necessity for such a hospital and if found feasible and necessary, to recommend the establishment
and construction of the same or recommend a site with a building already constructed thereon suitable for such a hospital. Said section also provides as follows:

"* * * A report on the location of site selected shall be made to the government" (governor) "by said committee at the convening of the next regular session of the General Assembly, and thereafter the committee shall cease to exist. * * *." (Our italics.)

Your question calls for a construction of the italicized part of the above quotation. The meaning of the word "at" is to be determined in connection with the other language, keeping in mind the apparent intention of the legislature.

In the case of Jenks v. The State, 89 Ind. 1, the court had before it for determination the meaning of the phrase "at the time of the trial" and at page 9 of the opinion the court said:

"What does the phrase, "at the time of the trial," mean? The preposition "at" primarily signifies near to, about, co-existent with, etc. It is very commonly used, however, as in the above section, in the sense of "during". The bill of exceptions must be made out during the time of the trial. * * *," (Our italics.)

Thus, in the above case the court determined that the expression "at the time of" some event meant "during" the same.

In the case of David Davis v. Walter Godart, et al, 131 Minn. 221, 154 N. W. 1091, 1092, it was held that the word "at" as used in a land sale contract entitling the vendee to relinquish the land at the end of one year and receive back the purchase money with interest, meant within a reasonable time "after".

In the case of Ex parte Szumrak, 278 Fed. 803, 810, the court had before it the meaning of the expression "at the expiration of his sentence" and applied the meaning "upon" or "after" to the word as used.

In the case of Rogers, et al. v. Burr, Administratrix, 97 Ga. 10, 25 S. E. 339, 341, the court had before it the meaning of the word "at" in the following expression: "at the expiration of three years." The court in this case held the word "at" to mean "after".
One of the definitions given in Webster's Dictionary of the word "at" is as follows:

"1. Indicating simple presence in, on, or by, or contiguity to; * * * c. Presence in an occurrence, event, or assemblage; as, at the wedding or convention. * * *." (Our italics.)

It is therefore my opinion that the language of said Section 2 as quoted above means at the time of the convening of the regular session of the General Assembly or, stated differently, it means when the General Assembly has convened or within a reasonable time thereafter.

PUBLIC SERVICE COMMISSION: Transportation Survey—
Printing expense of report.

December 20, 1944.

Opinion No. 107

Hon. Hugh W. Abbett, Chairman
Public Service Commission,
Indiana Transportation Survey,
State House,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your inquiry as to the payment for printing the report of the Indiana Transportation Survey Commission. You say:

"The Indiana Transportation Survey Commission, created by Concurrent Resolution of the General Assembly (Ch. 320, p. 1069, Acts of 1943) has completed the studies required by the Resolution referred to and is recommending certain legislative action to be taken by the General Assembly, consisting of certain changes in existing statutes and the enactment of a new statute. The proposals concerning such legislation are now being printed by the State Printing Board. * * *.”

You further say:

"The question has arisen as to whether payment for the printing of the proposed legislation including a